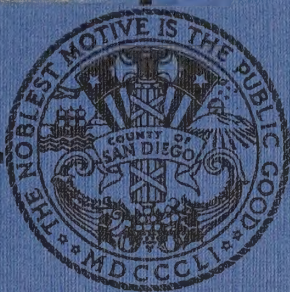


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COUNTY OF SAN DIEGO STATE OF CALIFORNIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 1993

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COUNTY OF SAN DIEGO STATE OF CALIFORNIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 1993

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UNIVERSITY OF CALIFORNIA

Compiled Under the Direction of
ROBERT BOOKER, Ed. D., Auditor and Controller
WILLIAM J. KELLY, Assistant Auditor and Controller

Board of Supervisors
Brian P. Biloray
First District
Dianne Jacob
Second District
Pam Slater
Third District
Leon L. Williams
Fourth District
John MacDonald
Fifth District

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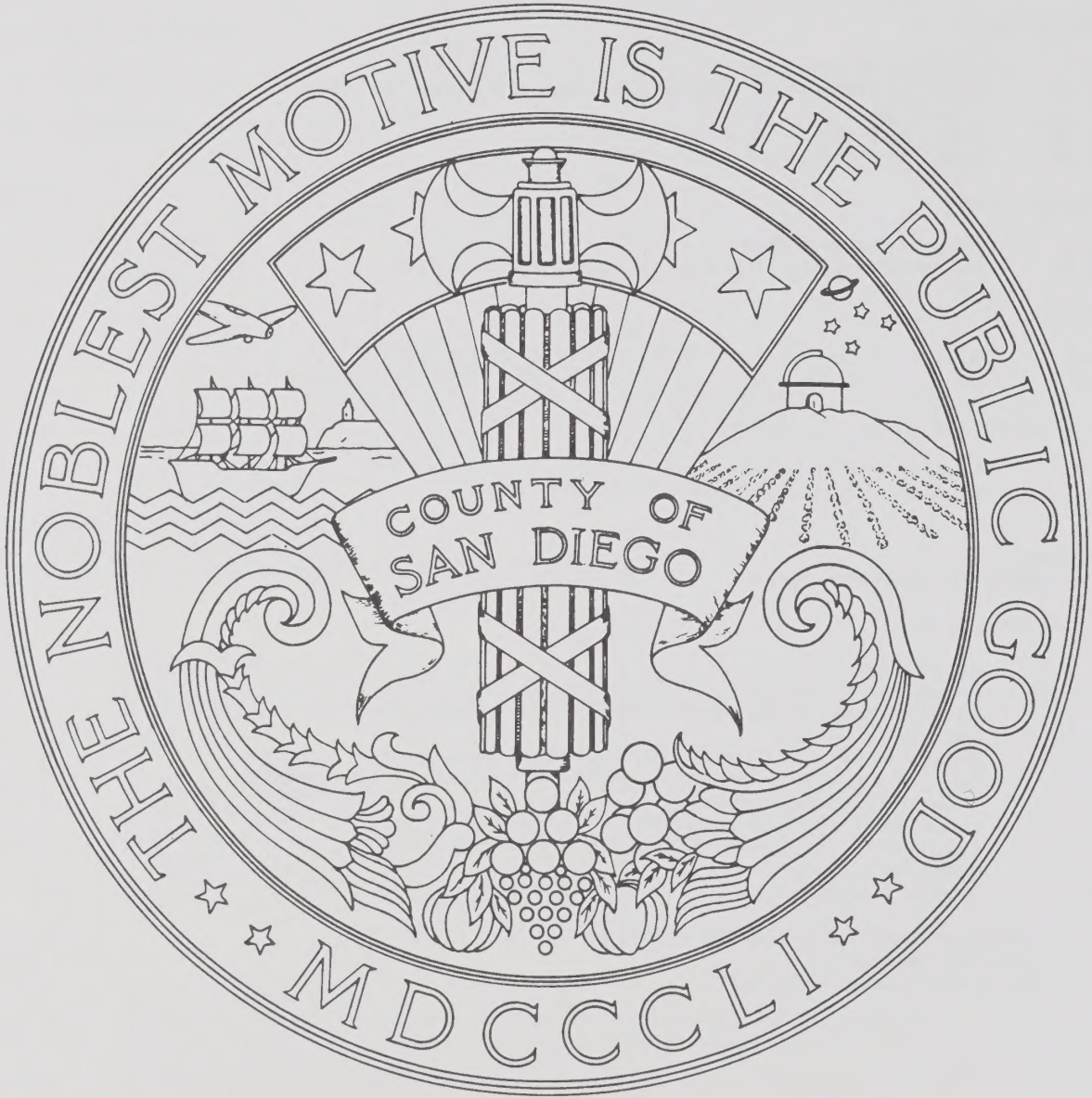
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INTRODUCTORY SECTION



County of San Diego

ROBERT BOOKER, Ed.D.
AUDITOR AND CONTROLLER
(619) 531-5413

AUDITOR AND CONTROLLER

WILLIAM J. KELLY
ASSISTANT AUDITOR AND CONTROLLER

1600 PACIFIC HIGHWAY, SAN DIEGO, CALIFORNIA 92101-2478

December 3, 1993

The Honorable Board of Supervisors
County of San Diego
San Diego County Administration Center
San Diego, California 92101

The annual financial report of the County of San Diego for the fiscal year ended June 30, 1993, has been prepared by the County Auditor and Controller and is submitted in compliance with Section 25253 of the Government Code of the State of California. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with County staff. The report has been prepared in accordance with generally accepted accounting principles and is organized into three major sections. The introductory section consists of this letter, the Certificate of Achievement for Excellence in Financial Reporting and the organizational structure of the County. The financial section provides the financial statements for the fund types and account groups of the County. Within this section, the general purpose statements and notes thereto for all fund types and account groups are presented first, followed by statements and schedules for individual fund types and account groups. The statistical section is the final section of the report and consists of various tables and schedules depicting trends and miscellaneous relevant data concerning County finances and demographics.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement For Excellence in Financial Reporting to the County for its comprehensive annual financial report for the fiscal year ended June 30, 1992. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA to determine its eligibility for continued certification.

THE FINANCIAL REPORTING ENTITY

The County was incorporated February 18, 1850, and functions under a Charter adopted in 1933, as subsequently amended. A five-member Board of Supervisors elected to four-year terms in district nonpartisan elections governs the County. There are 18 incorporated cities in the County and a large number of unincorporated communities. The County provides a full range of public services including public assistance, judicial, police protection, detention and correction, health and sanitation, recreation, and others.

The general purpose financial statements include the activities of the various fund types and account groups of the County and certain other entities for which the Board of Supervisors is financially accountable as defined by the Governmental Accounting Standards Board. Accordingly, all fund types and account groups of the County are reported herein as well as the operations of the following entities:

- County Service Areas
- Flood Control Districts
- Lighting Maintenance Districts
- Air Pollution Control District
- County of San Diego Housing Authority
- Sanitation and Water Districts
- San Diego County Redevelopment Agency
- Vista-County of San Diego Building Authority
- San Diego County Capital Asset Leasing Corporation (SANCAL)
- San Diego County Employees' Retirement Association (SDCERA)

ECONOMIC CONDITION AND OUTLOOK

The San Diego Economic Research Bureau indicates that the regional economy is expected to remain anemic through December 1993 with a forecasted negligible growth rate of one tenth of 1.0 percent change in gross regional product (GRP) as compared to a negative 1.0 percent change in 1992. This reflects a projected growth rate considerably below the annual average 5.4 percentage increase experienced from 1983 to 1990 and below the 1993 projected 1.8 percent real increase in the national gross domestic product. Manufacturing and defense industries are forecast to continue job losses for layoffs announced in 1992 due to cut backs in defense spending. This is the third recession year for San Diego County and a return to pre-recession levels is not expected during 1993. There were no military base closures in 1992 and 1993. However, the Naval Training Center has been selected for a future closure by the Congressional Base Closure Committee. New housing construction is expected to increase to approximately 10,000 units, a 63.9 percent increase over 1992, but still considerably less than the average of 25,000 units per year experienced during the years 1981 through 1990. Housing units authorized in 1992 of 6,100 represented the lowest number in 45 years. House prices are projected to decline 5.2 percent in 1993 after adjusting for inflation.

Population is expected to increase 2.0 percent, another 41,000 persons, in 1993. This compares with previous gains of 38,000 in 1991 and an estimated 40,000 in 1992. Employment for 1993 is expected to rise 2.5 percent reflecting a modest rise in 1993 as compared to a .4 percent increase in 1992. The unemployment rate at the end of fiscal year 1992-93 was 8.4 percent up from 8.1 percent at June 30, 1992. Per the County Assessor, property tax assessed valuation in fiscal year 1992-93 increased 3.8 percent from fiscal year 1991-92 due to modest increases in completed construction and changes in ownership as well as statutory increases of 2 percent for the fiscal year 1992-93.

MAJOR INITIATIVES

Fiscal year 1992-93 was a year of change for the County brought about by decreasing State revenues and necessitating a review of existing service delivery systems to match expenditures with a decreasing revenue stream. The State legislature, facing record deficit levels, reduced revenues previously allocated to counties and transferred those revenues to public schools throughout the State. As a result of these actions by the State, the County lost approximately \$18 million in property tax revenue, \$6 million in trial court funding, and \$2 million in State mandated and other program revenues. Additionally, property tax roll corrections and increased delinquencies necessitated the County to reduce its fiscal year 1992-93 budget by \$12 million in salary costs through the adoption of an "Integrated Leave Program" which reduces employee wage rates in exchange for additional time off and to enact across the board reductions in County departments to make up the additional revenue shortfall. Additionally, major debt issues were refinanced this fiscal year eliminating approximately \$9.7 million in debt service payments as explained under "Debt Administration."

The State will continue its shift of property tax allocations from the County to public schools during this next fiscal year. Approximately \$124 million in County property tax revenue will be reallocated to public schools offset in part by the Governor's extension of a half cent sales tax measure through December 31, 1993. The temporary extension of the half cent sales tax became a permanent extension by the November 2, 1993, passage of Proposition 172 by the electorate. As a result, the County will realize \$109 million annually or 87 percent of the \$124 million in property taxes shifted to schools. The County will still lose approximately \$15 million in general purpose revenues during fiscal year 1993-94. These shifts in property tax revenue and the recessionary climate of the State will influence County operations in fiscal year 1993-94 causing an increased emphasis on downsizing and consolidation of County departments. The Board of Supervisors approved the following cost containment measures effective during fiscal year 1993-94: the consolidation of the departments of Purchasing and Contracting, Revenue and Recovery, the Office of Financial Management and the Auditor and Controller's office into one department under the direction of the Auditor and Controller concomitant with cost reductions in departmental administration; the elimination of the Department of Transborder Affairs; an extension of a hiring and salary freeze; and reductions or eliminations of discretionary functions.

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The County of San Diego maintains its principal fund accounting records using a modified accrual basis of accounting as explained in the Notes to Financial Statements, and follows the accounting practices for governmental units which have been recommended by the Governmental Accounting Standards Board.

Using the County's automated accounting system, the Auditor and Controller restricts each department's expenditures at the object level to the amount of that department's budgeted appropriations for the year. Changes in appropriations must be approved by the Board of Supervisors as a transfer from contingency reserve, transfer from another budgeted unit, or as an appropriation of unanticipated or overrealized revenue identified to a specific source. No budget unit is permitted to spend more than its available appropriations. Any appropriations remaining at the end of the fiscal year, which have not been specifically committed, automatically lapse to the unreserved fund balance. The fund balance along with projected revenues become available for appropriation the following year.

INTERNAL ACCOUNTING CONTROLS

The Auditor and Controller is charged with maintaining adequate systems of internal control sufficient to ensure reliability and validity of financial reporting in accordance with generally accepted accounting principles and general law. This is accomplished through the application of a series of automated accounting controls and administrative procedures designed to ensure the integrity of County transactions and to safeguard County assets. This internal control structure is subject to periodic evaluation by the internal audit staff of the County. Accordingly, the Auditor and Controller represents that the current systems of internal control adequately safeguard County assets and provide reasonable assurance over the fairness of presentation of this report.

RESULTS OF OPERATIONS - GOVERNMENTAL FUND TYPES

Combined financial operating highlights for the County's General, Special Revenue, Debt Service, and Capital Projects Funds on a budgetary basis follow. Amounts are stated in millions of dollars. (Includes operations of non-budgeted funds.)

	<u>YEAR ENDED JUNE 30</u>				<u>PERCENT INCREASE (DECREASE) 1993 OVER 1992</u>
	<u>1993</u>		<u>1992</u>		
<u>SOURCES OF FUNDS:</u>	<u>AMOUNT</u>	<u>PERCENT</u>	<u>AMOUNT</u>	<u>PERCENT</u>	
Beginning Fund Balance:					
Unreserved	\$ 61.2	2.6	\$ 97.0	4.4	(36.9)
Reserved for Prior Year					
Encumbrances	37.4	1.6	52.4	2.4	(28.6)
Taxes	376.1	16.1	389.1	17.7	(3.3)
Licenses and Permits	27.7	1.2	26.9	1.2	3.0
Fines, Forfeitures and Penalties	26.3	1.1	22.4	1.0	17.4
Use of Money and Property	34.4	1.5	28.2	1.3	22.0
Aid from Other Governmental Agencies - State	782.0	33.5	778.8	35.5	.4
Aid from Other Governmental Agencies - Federal	483.7	20.7	455.9	20.8	6.1
Charges for Current Services	153.0	6.6	178.0	8.1	(14.0)
Other Revenues	37.4	1.6	28.8	1.3	29.9
Long-Term Debt Proceeds	237.0	10.1	37.5	1.7	532.0
Operating Transfers In	<u>80.4</u>	<u>3.4</u>	<u>101.5</u>	<u>4.6</u>	<u>(20.8)</u>
Total Sources of Funds	<u>\$2,336.6</u>	<u>100.0</u>	<u>\$2,196.5</u>	<u>100.0</u>	<u>6.4</u>
<u>USE OF FUNDS:</u>					
General Government	\$ 212.7	9.3	219.2	\$ 10.3	(3.0)
Public Protection	437.2	19.1	425.6	19.9	2.7
Public Ways and Facilities	71.8	3.1	71.5	3.3	.4
Health and Sanitation	252.5	11.1	255.7	12.0	(1.3)
Public Assistance	893.8	39.1	882.3	41.3	1.3
Education	8.6	.4	9.6	.5	(10.4)
Recreation and Cultural	7.3	.3	6.7	.3	9.0
Capital Outlay	42.9	1.9	83.4	3.9	(48.6)
Debt Service	35.3	1.6	34.2	1.6	3.2
Increase in Reserves	6.3	.3	3.6	.2	75.0
Transfers to Escrow Agent	228.5	10.0	37.1	1.7	515.9
Operating Transfers Out	<u>87.0</u>	<u>3.8</u>	<u>106.4</u>	<u>5.0</u>	<u>(18.2)</u>
Total Uses of Funds	<u>\$2,283.9</u>	<u>100.0</u>	<u>\$2,135.3</u>	<u>100.0</u>	<u>7.0</u>
Unreserved Fund Balance - End of Year	<u>\$ 52.7</u>		<u>\$ 61.2</u>		

Fund Balances for the Governmental Funds at June 30, 1993, and 1992 are summarized as follows:

FUND BALANCE	1992-93			1991-92		
	TOTAL	GENERAL FUND DEBT SERVICE & CAPITAL PROJECTS	SPECIAL REVENUE FUNDS	TOTAL	GENERAL FUND DEBT SERVICE & CAPITAL PROJECTS	SPECIAL REVENUE FUNDS
Reserved for Specific Purposes	\$ <u>91.2</u>	\$ <u>69.4</u>	\$ <u>21.8</u>	\$ <u>84.6</u>	\$ <u>65.9</u>	\$ <u>18.7</u>
Unreserved:						
Designated for Subsequent Years Expenditures	1.9	1.9		4.3	4.3	
Undesignated	<u>50.8</u>	<u>15.4</u>	<u>35.4</u>	<u>56.9</u>	<u>22.8</u>	<u>34.1</u>
TOTAL UNRESERVED	<u>52.7</u>	<u>17.3</u>	<u>35.4</u>	<u>61.2</u>	<u>27.1</u>	<u>34.1</u>
TOTAL	\$ <u>143.9</u>	\$ <u>86.7</u>	\$ <u>57.2</u>	\$ <u>145.8</u>	\$ <u>93.0</u>	\$ <u>52.8</u>

Revenue for general County functions totaled \$1,920.6 million in fiscal year 1992-93, an increase of \$12.5 million or .7 percent over fiscal year 1991-92. This increase was mainly attributed to Federal aid, other revenue, and interest income. The major sources of funding to the County continued to be the State and Federal governments, collectively providing 65.9 percent of all revenue, or 54.2 percent of the total funds available to finance the County budget. These percentages have not changed significantly from those of the previous year. Federal assistance increased 6.1 percent over that of the previous fiscal year primarily due to an \$18 million increase in cash equivalents in lieu of food stamps, a \$6 million increase in Federal AFDC assistance and a \$3 million increase in Federal medicaid. Other revenue increased \$8.6 million due to one-time transfers to the County of excess funds held by other agencies as reserves for lease revenue bond issues secured by capital leases with the County which were refinanced as explained under "Debt Administration." The "Use of Money and Property" category increased \$6.2 million due to interest earnings on the proceeds of an additional \$100 million of Tax and Revenue Anticipation Notes issued during fiscal year 1992-93. Debt proceeds of \$237 million were used for acquisition of new facilities and refinancing purposes as explained under "Debt Administration." Taxes decreased by \$13 million from the prior year due primarily to a shift in allocation of property taxes from the County to school districts mandated by the State legislature as explained under "Major Initiatives." Charges for current services decreased \$25 million from the previous fiscal year due to one time contributions from property owners received in fiscal year 1991-92. These contributions represented special assessment debt for which the County was not obligated in any manner and were used to finance capital improvements in Assessment District 89-1 (4-S Ranch Project).

Expenditures and encumbrances for general County functions totaled \$212.7 million in fiscal year 1992-93, a decrease of \$6.5 million or 3 percent less than the previous fiscal year. Public assistance expenditures increased by \$11.5 million primarily due to the continued conversion of food stamps to cash equivalents. Public protection expenditures increased by \$11.6 million due to increased staffing of new detention facilities and increased patrol functions related to population increases. Amounts transferred to an escrow agent represent proceeds from advance refundings of debt that were transferred to various trustee banks to be used for defeasance of prior years debt issues as discussed in "Debt Administration." Capital outlay expenditures decreased \$40.5 million from the prior fiscal year reflecting the 1991-92 fiscal year completion of improvements relating to an assessment district and acquisitions financed by previous years' bond issues.

General Fund unreserved undesignated fund balance amounted to approximately \$6.7 million at June 30, 1993, an increase of \$4.8 million from the previous year. The increase in fund balance was due to savings realized between budgeted and actual expenditures that were greater than revenue shortfalls.

RESULTS OF OPERATIONS - ENTERPRISE FUNDS

These funds earned operating revenue that totaled \$80.5 million for fiscal year 1992-93, resulting in a net income of \$2.5 million. At June 30, 1993, these funds had a \$111.5 million balance in retained earnings. The major share of this balance included \$57.7 million in 10 sanitation and water districts, \$45.9 million in the Solid Waste Enterprise Fund, and \$7.8 million in the Airport Enterprise Fund.

RESULTS OF OPERATIONS - PENSION TRUST FUND

Contributions to the SDCERA for fiscal year 1992-93 totaled \$104.8 million while income from interest, dividends, and the sale of securities was \$145.6 million, making a total revenue of \$250.4 million. After payments of retirement benefits and investment expenses of \$88.6 million, the fund equity was increased by \$161.8 million over that of the previous fiscal year. The total fund equity, as of June 30, 1993, was \$1,373.5 million.

CASH MANAGEMENT

Under the pooled-money concept, the County invests all idle cash in various securities with maturities planned to coincide with projected needs while attempting to maximize yield. The portfolio during the year was as follows: Collateralized Time Deposits, 1%; Government Securities, 37%; Repurchase Agreements, 8%; Negotiable Certificates of Deposit, 25%; Commercial Paper, 9%; Medium Term Notes, 13%; Mutual Funds, 7%. Time deposits in various depositories were fully collateralized in accordance with State statutes which require depositories having public funds on deposit to maintain a pool of securities with the agent of the depository having a market value of at least 10% in excess of the total amount of all public funds on deposit.

The average yield rate on pooled cash investments was 6.98%.

DEBT ADMINISTRATION

The County has no outstanding general obligation or revenue bonds, although in accordance with generally accepted accounting principles, in particular Governmental Accounting Standards Board Statement No. 14, as discussed under "The Financial Reporting Entity," the County "reporting entity" as reflected in this financial report has the following outstanding bonded debt:

Proprietary Fund Revenue Bonds	\$ 475,000
Lease Revenue Bonds/Certificates of Participation	<u>299,272,000</u>
Total	<u>299,747,000</u>

The proprietary fund revenue bonds are legal obligations of various sanitation and water districts, while the Lease Revenue Bonds/Certificates of Participation are legal obligations of a joint-power authority and a non-profit corporation formed for the sole purpose of financing the acquisition or construction of County facilities. Interest expense to maturity on bonded debt is projected at \$150.7 million. Short-term Tax and Revenue Anticipation notes for \$360 million were also issued. The County experienced a one step downgrade in ratings on its long-term Lease Revenue Bonds/Certificates of Participation during the early part of this fiscal year due to mounting financial pressures and a weakened general fund condition. Short term Tax and Revenue Anticipation Notes continued to receive the highest ratings from both Moody's and Standard and Poors Corporation.

On March 1, 1993, the City of Vista - County of San Diego Building Authority issued \$26.1 million in Serial Certificates of Participation (COP) with an average interest rate of 4.5 percent to advance refund \$24.7 million of 1987 serial COP with an average interest rate of 7.6 percent. The building authority advance refunded the 1987 COP to reduce its total debt service payments over the next 28 years by \$831,000 and to obtain an economic gain (difference between the present values of debt service payments on the old and new debt) of \$676,000.

On March 10, 1993, the San Diego County Capital Asset Leasing Corporation (SANCAL) issued \$7.6 million in COP with an average interest rate of 5.4 percent with maturities from 1994 to 2013. The net proceeds of this issue, \$7.3 million, were used to finance the acquisition and renovation of various office and water pollution control facilities.

On May 21, 1993, SANCAL issued \$203.4 million in serial COP with an average interest rate of 4.8 percent to advance refund \$96.8 million of 1986 through 1991 serial COP with average interest rates of 6.1 to 7.1 percent. Proceeds from the new issue were also used to advance refund two long-term capital leases with outstanding balances of \$89.8 million and with average interest rates of 6.5 and 6.7 percent. SANCAL advance refunded these issues to achieve short-term budgetary savings and to reduce its total debt service payments over the next 20 years by almost \$6.7 million and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$5 million.

These new issues are reflected in the outstanding bonded debt amount shown above.

Certain buildings and equipment are being acquired under various long-term capital leases (lease-purchases). Excluding those leases represented by the Lease Revenue Bonds/Certificates of Participation noted above, the outstanding obligation for these leases at June 30, 1993, totaled \$67.4 million. Included in this total is a long-term capital lease with the San Diego Regional Building Authority beginning October 1992 for the acquisition of a child abuse treatment center. The net present value of this lease is \$10.5 million with an average interest rate of 5.6 percent terminating in the year 2002. Assuming all such capital leases are held to full term, the total projected interest expense would be an additional \$57.5 million.

RISK MANAGEMENT

The County is self-insured for premises liability at medical facilities, medical malpractice, errors and omissions, false arrest, forgery, public liability and Workers Compensation. At present, there are gross outstanding claims in the amount of \$42.9 million determined to be probable of resulting in a financial loss to the County. This amount has been included in the General Long-Term Debt Account Group to be payable out of future years' resources. Additionally, there is a potential gross liability of \$17.8 million which could result if unfavorable adjudication were rendered for pending legal actions. At June 30, 1993, there are 58 litigation cases pending against the County and numerous Workers Compensation claims representing the probable and potential liabilities discussed above. The range of litigation cases is from \$50,000 to \$12 million.

INDEPENDENT AUDIT

An Independent Auditors' report on the general purpose financial statements and combining and individual fund statements and schedules by the independent certified public accounting firm of KPMG Peat Marwick is included in the financial section of this report.

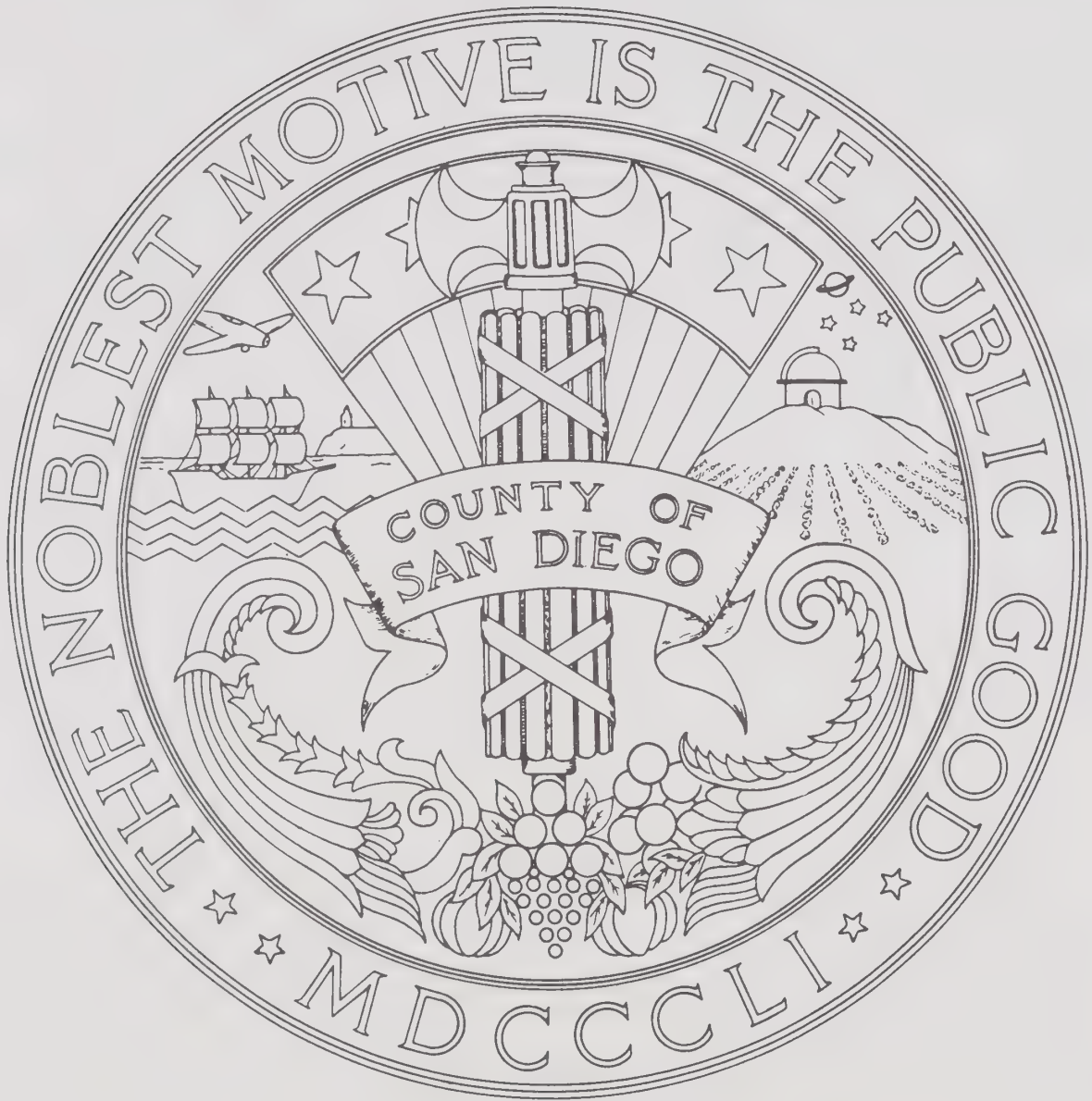
ACKNOWLEDGEMENT

This comprehensive report can only be accomplished through the combined efforts of numerous individuals. I would like to express my appreciation to the staff of my General Accounting Division, in particular, for their professionalism and dedication in the preparation of this report. I would also like to thank the members of the Board of Supervisors and the Chief Administrative Officer for their continued efforts in planning and conducting the financial operations of the County in a fiscally responsible manner during a period of severe economic constraints.

Respectfully,



ROBERT BOOKER, Ed.D.
Auditor and Controller



Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of San Diego,
California

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1992

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Arnold L. Haber

President

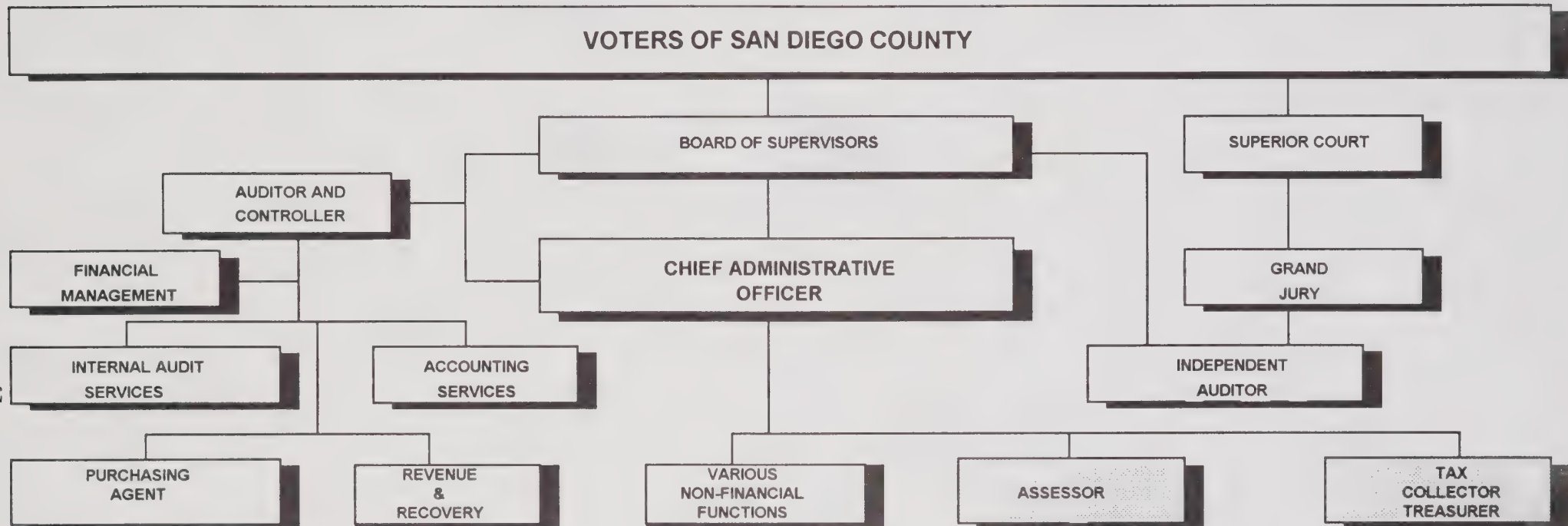
Jeffrey L. Essler

Executive Director

COUNTY OF SAN DIEGO
BOARD OF SUPERVISORS
AND FISCAL OFFICERS

DISTRICT 1	.BRIAN P. BILBRAY (CHAIRMAN)
DISTRICT 2	.DIANNE JACOB
DISTRICT 3	.PAMELA C. SLATER
DISTRICT 4	.LEON L. WILLIAMS
DISTRICT 5	.JOHN MACDONALD
ASSESSOR	.GREGORY J. SMITH
AUDITOR AND CONTROLLER	.ROBERT BOOKER, Ed.D.
CHIEF ADMINISTRATIVE OFFICER	.DAVID E. JANSSEN
GRAND JURY (1992-93)	.THOMAS W. MCNAMARY (FOREMAN)
SUPERIOR COURT	.ARTHUR W. JONES (PRESIDING JUDGE)
TREASURER/TAX COLLECTOR	.PAUL BOLAND

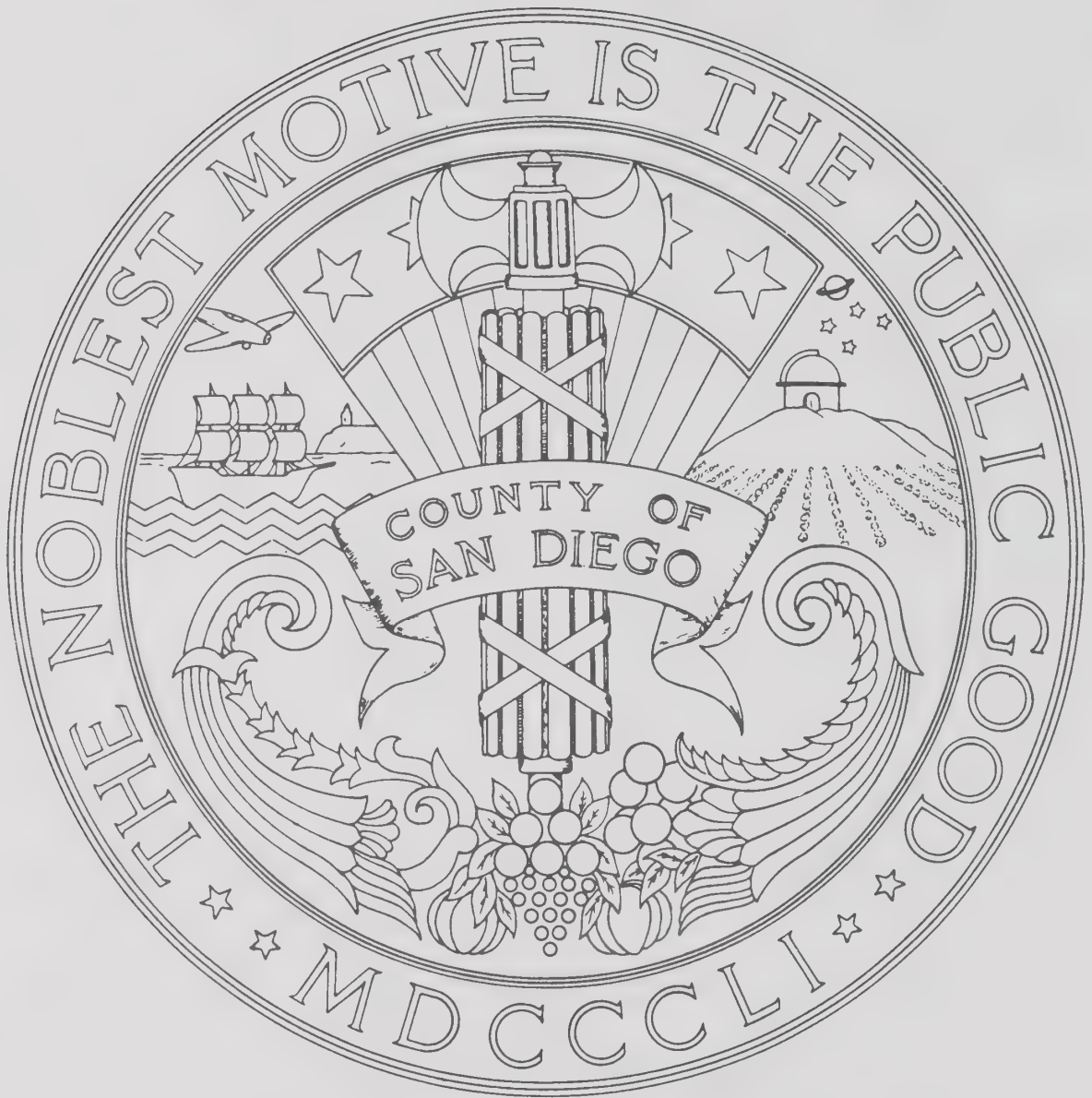
COUNTY OF SAN DIEGO
ORGANIZATION FOR FINANCIAL ADMINISTRATION



LEGEND

APPOINTED
POSITIONS

ELECTIVE
OFFICES



FINANCIAL SECTION

Independent Auditors' Report

The Honorable Board of Supervisors
of the County of San Diego

We have audited the accompanying general purpose financial statements of the County of San Diego as of and for the year ended June 30, 1993, as listed in the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

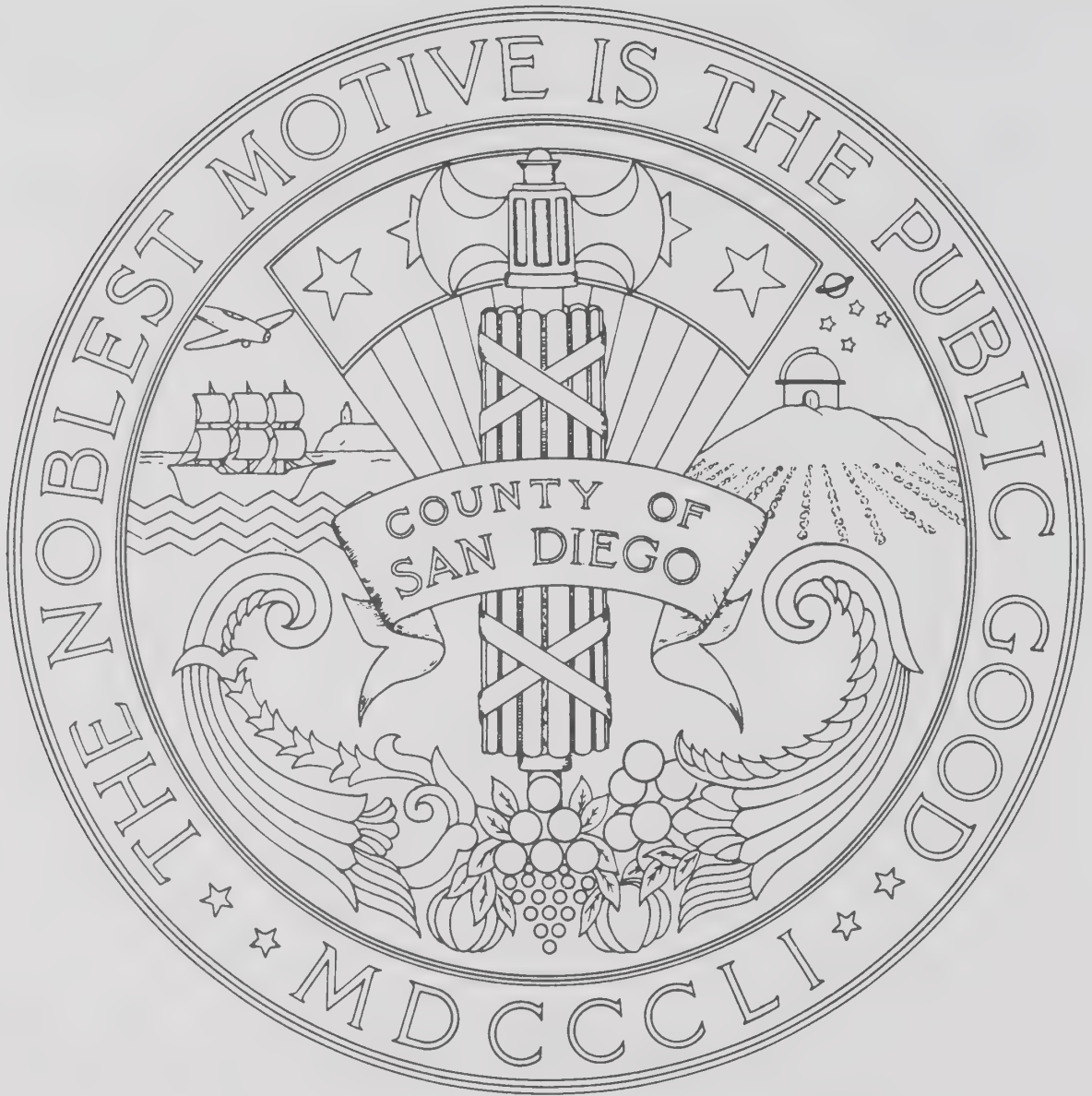
In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of San Diego as of June 30, 1993, and the results of its operations and cash flows of its proprietary fund types and nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

As discussed in Note 1A to the general purpose financial statements, the County of San Diego adopted the provisions of Statement No. 14 of the Governmental Accounting Standards Board, The Financial Reporting Entity.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the County of San Diego. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

KPMG Peat Marwick

November 19, 1993



GENERAL PURPOSE FINANCIAL STATEMENTS

THESE STATEMENTS PROVIDE A SUMMARY OVERVIEW OF THE FINANCIAL POSITION OF ALL FUNDS AND ACCOUNT GROUPS AND OF THE OPERATING RESULTS BY FUND TYPES. THEY ALSO SERVE AS AN INTRODUCTION TO THE MORE DETAILED STATEMENTS AND SCHEDULES THAT FOLLOW.

GENERAL PURPOSE STATEMENTS

IN ACCORDANCE WITH THE RECOMMENDATIONS OF THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD, THE FOLLOWING GENERAL PURPOSE STATEMENTS ARE PRESENTED:

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND
BALANCES - ALL GOVERNMENTAL FUND TYPES

COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND
BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS) - ALL GOVERNMENTAL FUND TYPES

COMBINED STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN RETAINED
EARNINGS/FUND BALANCE - ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUND

COMBINED STATEMENT OF CASH FLOWS - ALL PROPRIETARY FUND TYPES

NOTES TO COMBINED FINANCIAL STATEMENTS

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1993
With Comparative Figures for June 30, 1992
(In Thousands)

ASSETS AND OTHER DEBITS	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
Equity in Pooled Cash and Investments	\$ 5,128	58,794	25,286	5,408
Cash with Fiscal Agent		739	8,674	6,732
Collections in Transit	705	89		
Imprest Cash	148	13		
Investments, at Amortized Cost				
Taxes Receivable	52,799	780		
Accounts and Notes Receivable, Net	72,953	9,891	22	3,984
Prepaid Expenses				
Due from Other Funds	429,670	4,379	237	1,722
Due from Other Funds - Loans	701	157		944
Inventory of Material and Supplies	9,749	2,138		
Deposits with Others	15	161		5
Fixed Assets, Net				
Amount Available in Debt Service Funds				
Amount to be Provided for Retirement of General Long-Term Debt				
Total Assets and Other Debits	<u>\$571,868</u>	<u>77,141</u>	<u>34,219</u>	<u>18,795</u>
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
Accounts Payable	\$ 21,274	2,740	612	583
Accrued Payroll	37,110	2,213		
Accrued Interest				
Amount Due for Tax and Revenue Anticipation Notes	374,286			
Due to Other Funds	9,213	3,385	717	4,276
Obligations Under Reverse Repurchase Agreements	223	2,555	1,100	234
Due to Other Funds - Loans		6,694		1,942
Amounts Payable to Grantor Agency				
Amount Due Employees for Deferred Compensation				
Deferred Property Tax Revenue	49,087	725		
Other Deferred Revenue	35,389	1,612		2,125
Tax Collections Due to Other Governmental Entities				
Agency Funds Held for Other Governmental Entities				
Long-Term Debt Payable				
Total Liabilities	<u>526,582</u>	<u>19,924</u>	<u>2,429</u>	<u>9,160</u>
Equity and Other Credits				
Investment in General Fixed Assets				
Contributed Capital				
Retained Earnings:				
Reserved for Solid Waste Contract Covenants				
Unreserved				
Fund Balances:				
Reserved for Encumbrances	23,652	13,539		57
Reserved for Loans	3,228	7,334		944
Reserved for Deposits with Others	15	54		
Reserved for Inventory of Material and Supplies	9,749	826		
Reserved for Debt Service			31,790	
Reserved for Retirements				
Unreserved:				
Designated for Subsequent Years' Expenditures	1,928			
Undesignated	6,714	35,464		8,634
Total Equity and Other Credits	<u>45,286</u>	<u>57,217</u>	<u>31,790</u>	<u>9,635</u>
Total Liabilities, Equity and Other Credits	<u>\$571,868</u>	<u>77,141</u>	<u>34,219</u>	<u>18,795</u>

See Notes to Combined Financial Statements

FINANCIAL REPORT OF SAN DIEGO COUNTY

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1993
With Comparative Figures for June 30, 1992
(In Thousands)

STATEMENT 1A

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)	
ENTERPRISE	INTERNAL SERVICE	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	1993	1992
76,178	12,108	3,355,121			3,538,023	2,899,665
		82,650			98,795	97,014
304	49	12,133			13,280	14,218
15	200	65			441	433
		1,197,308			1,197,308	1,088,598
958		146,682			201,219	170,914
7,263	4	60,793			154,910	181,646
403		101			504	639
15,663	1,221	39,373			492,265	336,504
1,156	8,098				11,056	9,560
158	2,113				14,158	13,698
8					189	3,647
94,015	11,050	46	898,158		1,003,269	942,015
				31,790	31,790	32,466
				588,331	588,331	552,304
<u>196,121</u>	<u>34,843</u>	<u>4,894,272</u>	<u>898,158</u>	<u>620,121</u>	<u>7,345,538</u>	<u>6,343,321</u>
7,640	1,039	87,648			121,536	162,333
664					39,987	34,111
11					11	12
					374,286	210,080
3,388	898	470,388			492,265	336,504
3,314	526	145,941			153,893	152,222
1,648		772			11,056	9,560
602					602	1,007
		96,759			96,759	79,141
					49,812	45,996
2,583					41,709	46,039
		205,816			205,816	175,979
		2,513,473			2,513,473	2,102,664
<u>24,757</u>				620,121	644,878	599,677
<u>44,607</u>	<u>2,463</u>	<u>3,520,797</u>		<u>620,121</u>	<u>4,746,083</u>	<u>3,955,325</u>
39,965	14,101		898,158		898,158	850,449
					54,066	53,662
14,892					14,892	10,000
96,657	18,279				114,936	116,415
					37,248	37,394
					11,506	10,125
					69	69
					10,575	10,138
					31,790	26,899
		1,373,475			1,373,475	1,211,693
					1,928	4,272
					50,812	56,880
<u>151,514</u>	<u>32,380</u>	<u>1,373,475</u>	<u>898,158</u>		<u>2,599,455</u>	<u>2,387,996</u>
<u>196,121</u>	<u>34,843</u>	<u>4,894,272</u>	<u>898,158</u>	<u>620,121</u>	<u>7,345,538</u>	<u>6,343,321</u>

See Notes to Combined Financial Statements

FINANCIAL REPORT OF SAN DIEGO COUNTY

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1993
With Comparative Figures for Year Ended June 30, 1992
(In Thousands)

STATEMENT 18

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTALS (MEMORANDUM ONLY)	
					1993	1992
Revenues:						
Taxes	\$ 358,409	16,621		1,068	376,098	389,136
Licenses, Permits, and Franchises	19,564	8,185			27,749	26,897
Fines, Forfeitures, and Penalties	16,957	2,505		6,791	26,253	22,352
Revenue from Use of Money and Property	24,991	6,799	1,676	959	34,425	28,223
Aid from Other Governmental Agencies - State	737,810	32,605		11,581	781,996	778,764
Aid from Other Governmental Agencies - Federal	448,534	34,618		565	483,717	455,918
Aid from Other Governmental Agencies - Other	6,491	7,482	7,973	2,639	24,585	15,057
Charges for Current Services	128,818	22,981		1,157	152,956	178,044
Other Revenue	10,065	1,542		41	11,648	13,035
Total Revenues	1,751,639	133,338	9,649	24,801	1,919,427	1,907,426
Expenditures:						
Current:						
General	167,136	41,702			208,838	212,619
Public Protection	421,625	5,361			426,986	417,598
Public Ways and Facilities	1,048	63,666			64,714	65,113
Health and Sanitation	233,589	12,619			246,208	246,856
Public Assistance	892,530				892,530	879,859
Education	225	8,158			8,383	9,548
Recreational and Cultural	6,157	573			6,730	6,509
Capital Outlay	11,462			42,846	54,308	87,144
Debt Service	14,133		21,144		35,277	34,199
Total Expenditures	1,747,905	132,079	21,144	42,846	1,943,974	1,959,445
Excess of Revenues Over (Under) Expenditures	3,734	1,259	(11,495)	(18,045)	(24,547)	(52,019)
Other Financing Sources (Uses):						
Sale of Fixed Assets	842	34		307	1,183	646
Issuance of Lease Purchases	11,462				11,462	3,745
Operating Transfers In	4,812	19,458	20,208	35,898	80,376	101,540
Operating Transfers (Out)	(20,844)	(21,247)	(1,998)	(35,237)	(79,326)	(101,540)
Long-Term Debt Proceeds		4,926	225,423	6,669	237,018	37,532
Transfers to Escrow Agent			(227,247)	(1,205)	(228,452)	(37,136)
Total Other Financing Sources (Uses)	(3,728)	3,171	16,386	6,432	22,261	4,787
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	6	4,430	4,891	(11,613)	(2,286)	(47,232)
Fund Balances - Beginning of Year	44,882	52,748	26,899	21,248	145,777	191,651
Increase (Decrease) in: Reserve for Inventory of Material and Supplies	398	39			437	1,358
Fund Balances - End of Year	\$ 45,286	57,217	31,790	9,635	143,928	145,777

See Notes to Combined Financial Statements

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1993
(In Thousands)

STATEMENT 1C

	GENERAL FUND		
	ACTUAL BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:			
Taxes	\$ 358,409	375,552	(17,143)
Licenses, Permits, and Franchises	19,564	20,224	(660)
Fines, Forfeitures, and Penalties	16,957	13,472	3,485
Revenue from Use of Money and Property	24,991	19,542	5,449
Aid from Other Governmental			
Agencies - State	737,810	756,081	(18,271)
Aid from Other Governmental			
Agencies - Federal	448,534	443,213	5,321
Aid from Other Governmental			
Agencies - Other	6,491	7,391	(900)
Charges for Current Services	128,818	146,530	(17,712)
Other Revenue	<u>10,065</u>	<u>17,341</u>	<u>(7,276)</u>
Total Revenues	<u>1,751,639</u>	<u>1,799,346</u>	<u>(47,707)</u>
Expenditures:			
Current:			
General	172,523	185,980	13,457
Public Protection	428,735	438,671	9,936
Public Ways and Facilities	1,055	1,195	140
Health and Sanitation	238,322	248,892	10,570
Public Assistance	893,801	912,970	19,169
Education	225	271	46
Recreational and Cultural	6,720	7,196	476
Capital Outlay			
Debt Service	<u>14,133</u>	<u>14,142</u>	<u>9</u>
Total Expenditures	<u>1,755,514</u>	<u>1,809,317</u>	<u>53,803</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,875)</u>	<u>(9,971)</u>	<u>6,096</u>
Other Financing Sources (Uses):			
Sale of Fixed Assets	842	920	(78)
Operating Transfers In	4,812	3,774	1,038
Operating Transfers (Out)	(25,425)	(34,233)	8,808
Long-Term Debt Proceeds			
Encumbrances, Beginning of Year	<u>26,239</u>	<u>26,239</u>	<u>-0-</u>
Total Other Financing Sources (Uses)	<u>6,468</u>	<u>(3,300)</u>	<u>9,768</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	2,593	(13,271)	15,864
Fund Balances - Beginning of Year	18,643	18,643	-0-
Increase (Decrease) in:			
Reserve for Inventory of Material and Supplies	<u>398</u>	<u> </u>	<u>398</u>
Fund Balances - End of Year	<u>\$ 21,634</u>	<u>5,372</u>	<u>16,262</u>

FINANCIAL REPORT OF SAN DIEGO COUNTY

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1993
(In Thousands)

STATEMENT 1C (continued)

	SPECIAL REVENUE FUNDS		
	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:			
Taxes	\$ 16,621	30,648	(14,027)
Licenses, Permits, and Franchises	8,185	8,486	(301)
Fines, Forfeitures, and Penalties	2,505	2,541	(36)
Revenue from Use of Money and Property	6,770	4,723	2,047
Aid from Other Governmental			
Agencies - State	32,605	37,279	(4,674)
Aid from Other Governmental			
Agencies - Federal	34,618	58,829	(24,211)
Aid from Other Governmental			
Agencies - Other	7,476	2,851	4,625
Charges for Current Services	22,981	33,937	(10,956)
Other Revenue	<u>1,542</u>	<u>877</u>	<u>665</u>
Total Revenues	<u>133,303</u>	<u>180,171</u>	<u>(46,868)</u>
Expenditures:			
Current:			
General	35,533	64,462	28,929
Public Protection	8,488	11,045	2,557
Public Ways and Facilities	70,747	106,296	35,549
Health and Sanitation	14,151	17,073	2,922
Public Assistance			
Education	8,382	8,835	453
Recreational and Cultural	580	8,888	8,308
Capital Outlay			
Debt Service			
Total Expenditures	<u>137,881</u>	<u>216,599</u>	<u>78,718</u>
Excess of Revenues Over			
(Under) Expenditures	<u>(4,578)</u>	<u>(36,428)</u>	<u>31,850</u>
Other Financing Sources (Uses):			
Sale of Fixed Assets	34	1,840	(1,806)
Operating Transfers In	1,934	3,532	(1,598)
Operating Transfers (Out)	(6,427)	(6,901)	474
Long-Term Debt Proceeds			
Encumbrances, Beginning of Year	<u>11,066</u>	<u>11,066</u>	<u>-0-</u>
Total Other Financing			
Sources (Uses)	<u>6,607</u>	<u>9,537</u>	<u>(2,930)</u>
Excess of Revenues Over (Under)			
Expenditures and Other			
Financing Sources (Uses)	2,029	(26,891)	28,920
Fund Balances - Beginning of Year	40,842	40,842	-0-
Increase (Decrease) in:			
Reserve for Inventory of			
Material and Supplies	<u>39</u>		<u>39</u>
Fund Balances - End of Year	<u>\$ 42,910</u>	<u>13,951</u>	<u>28,959</u>

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL (BUDGETARY BASIS)
 ALL GOVERNMENTAL FUND TYPES
 Year Ended June 30, 1993
 (In Thousands)

STATEMENT 1C (continued)

	DEBT SERVICE FUNDS		
	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:			
Taxes	\$		
Licenses, Permits, and Franchises			
Fines, Forfeitures, and Penalties			
Revenue from Use of Money and Property			
Aid from Other Governmental			
Agencies - State			
Aid from Other Governmental			
Agencies - Federal			
Aid from Other Governmental			
Agencies - Other			
Charges for Current Services			
Other Revenue			
Total Revenues	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Expenditures:			
Current:			
General			
Public Protection			
Public Ways and Facilities			
Health and Sanitation			
Public Assistance			
Education			
Recreational and Cultural			
Capital Outlay			
Debt Service		751	751
Total Expenditures	<u>-0-</u>	<u>751</u>	<u>751</u>
Excess of Revenues Over			
(Under) Expenditures	<u>-0-</u>	<u>(751)</u>	<u>751</u>
Other Financing Sources (Uses):			
Sale of Fixed Assets			
Operating Transfers In			
Operating Transfers (Out)			
Long-Term Debt Proceeds		751	(751)
Encumbrances, Beginning of Year			
Total Other Financing			
Sources (Uses)	<u>-0-</u>	<u>751</u>	<u>(751)</u>
Excess of Revenues Over (Under)			
Expenditures and Other			
Financing Sources (Uses)	-0-	-0-	-0-
Fund Balances - Beginning of Year	-0-	-0-	-0-
Increase (Decrease) in:			
Reserve for Inventory of			
Material and Supplies			
Fund Balances - End of Year	<u>\$ -0-</u>	<u>-0-</u>	<u>-0-</u>

FINANCIAL REPORT OF SAN DIEGO COUNTY

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1993
(In Thousands)

STATEMENT 1C (continued)

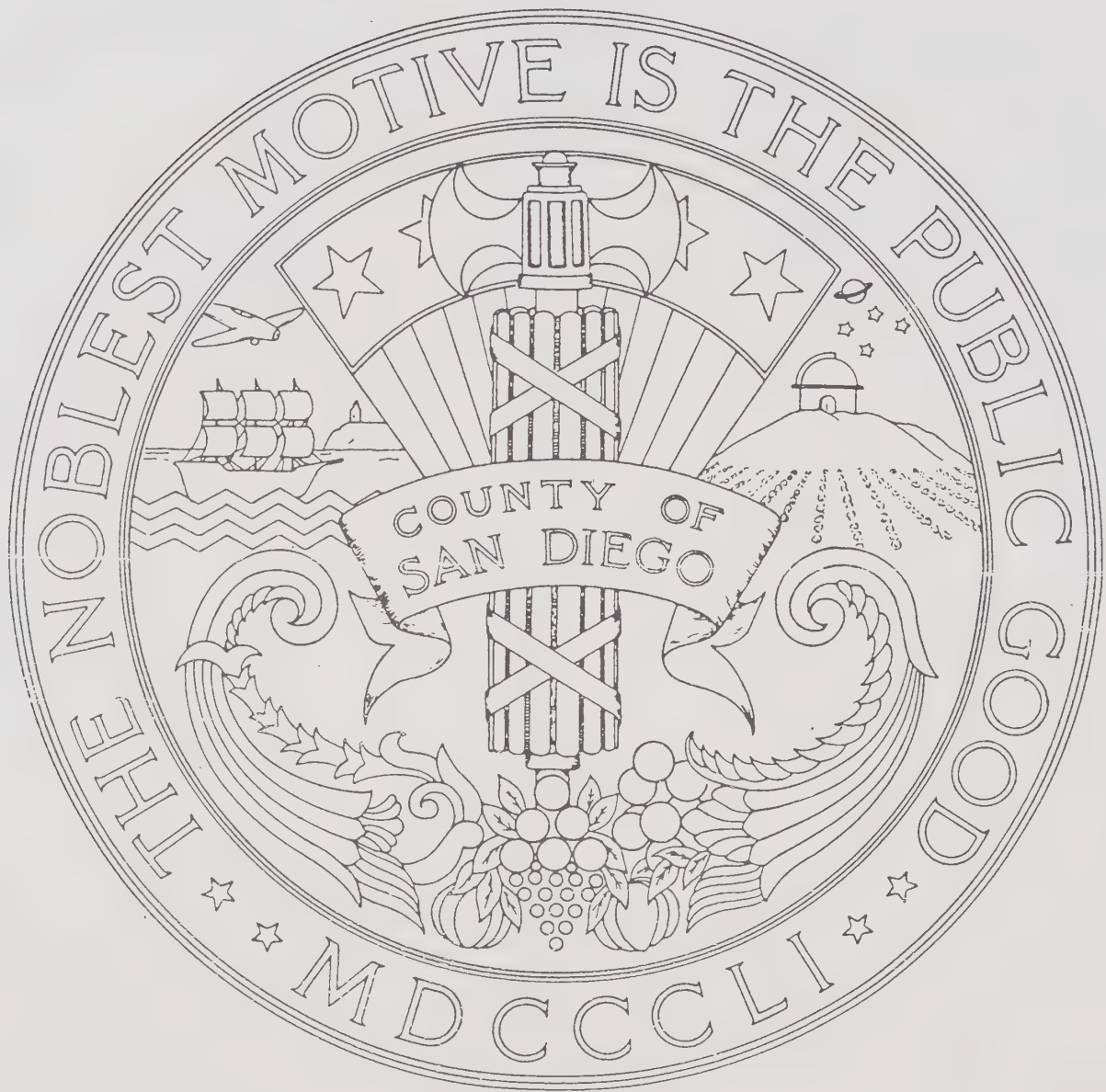
	CAPITAL PROJECT FUNDS		
	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:			
Taxes	\$ 1,068	12,159	(11,091)
Licenses, Permits, and Franchises			
Fines, Forfeitures, and Penalties	6,791	9,797	(3,006)
Revenue from Use of Money and Property	551	81	470
Aid from Other Governmental			
Agencies - State	11,581	24,349	(12,768)
Aid from Other Governmental			
Agencies - Federal	565	2,700	(2,135)
Aid from Other Governmental			
Agencies - Other	389	9,703	(9,314)
Charges for Current Services	1,157	1,075	82
Other Revenue	<u>41</u>	<u>752</u>	<u>(711)</u>
Total Revenues	<u>22,143</u>	<u>60,616</u>	<u>(38,473)</u>
Expenditures:			
Current:			
General			
Public Protection			
Public Ways and Facilities			
Health and Sanitation			
Public Assistance			
Education			
Recreational and Cultural			
Capital Outlay	38,153	103,956	65,803
Debt Service	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>38,153</u>	<u>103,956</u>	<u>65,803</u>
Excess of Revenues Over (Under) Expenditures	<u>(16,010)</u>	<u>(43,340)</u>	<u>27,330</u>
Other Financing Sources (Uses):			
Sale of Fixed Assets	307	2,411	(2,104)
Operating Transfers In	35,009	47,126	(12,117)
Operating Transfers (Out)	(13,837)	(15,809)	1,972
Long-Term Debt Proceeds		6,675	(6,675)
Encumbrances, Beginning of Year	<u>89</u>	<u>89</u>	<u>-0-</u>
Total Other Financing Sources (Uses)	<u>21,568</u>	<u>40,492</u>	<u>(18,924)</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>5,558</u>	<u>(2,848)</u>	<u>8,406</u>
Fund Balances - Beginning of Year	(4,101)	(4,101)	-0-
Increase (Decrease) in:			
Reserve for Inventory of Material and Supplies	<u> </u>	<u> </u>	<u> </u>
Fund Balances - End of Year	<u>\$ 1,457</u>	<u>(6,949)</u>	<u>8,406</u>

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1993
(In Thousands)

STATEMENT 1C (continued)

	TOTALS (MEMORANDUM ONLY)		
	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:			
Taxes	\$ 376,098	418,359	(42,261)
Licenses, Permits, and Franchises	27,749	28,710	(961)
Fines, Forfeitures, and Penalties	26,253	25,810	443
Revenue from Use of Money and Property	32,312	24,346	7,966
Aid from Other Governmental			
Agencies - State	781,996	817,709	(35,713)
Aid from Other Governmental			
Agencies - Federal	483,717	504,742	(21,025)
Aid from Other Governmental			
Agencies - Other	14,356	19,945	(5,589)
Charges for Current Services	152,956	181,542	(28,586)
Other Revenue	<u>11,648</u>	<u>18,970</u>	<u>(7,322)</u>
Total Revenues	<u>1,907,085</u>	<u>2,040,133</u>	<u>(133,048)</u>
Expenditures:			
Current:			
General	208,056	250,442	42,386
Public Protection	437,223	449,716	12,493
Public Ways and Facilities	71,802	107,491	35,689
Health and Sanitation	252,473	265,965	13,492
Public Assistance	893,801	912,970	19,169
Education	8,607	9,106	499
Recreational and Cultural	7,300	16,084	8,784
Capital Outlay	38,153	103,956	65,803
Debt Service	<u>14,133</u>	<u>14,893</u>	<u>760</u>
Total Expenditures	<u>1,931,548</u>	<u>2,130,623</u>	<u>199,075</u>
Excess of Revenues Over (Under) Expenditures	<u>(24,463)</u>	<u>(90,490)</u>	<u>66,027</u>
Other Financing Sources (Uses):			
Sale of Fixed Assets	1,183	5,171	(3,988)
Operating Transfers In	41,755	54,432	(12,677)
Operating Transfers (Out)	(45,689)	(56,943)	11,254
Long-Term Debt Proceeds	-0-	7,426	(7,426)
Encumbrances, Beginning of Year	<u>37,394</u>	<u>37,394</u>	<u>-0-</u>
Total Other Financing Sources (Uses)	<u>34,643</u>	<u>47,480</u>	<u>(12,837)</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	10,180	(43,010)	53,190
Fund Balances - Beginning of Year	55,384	55,384	-0-
Increase (Decrease) in:			
Reserve for Inventory of Material and Supplies	<u>437</u>	<u> </u>	<u>437</u>
Fund Balances - End of Year	<u>\$ 66,001</u>	<u>12,374</u>	<u>53,627</u>

See Notes to Combined Financial Statements



COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS/FUND BALANCE
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUND
Year Ended June 30, 1993
With Comparative Figures for Year Ended June 30, 1992
(In Thousands)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	STATEMENT 10	
	ENTERPRISE	INTERNAL SERVICE	PENSION TRUST	TOTALS	
				(MEMORANDUM ONLY)	
				1993	1992
Operating Revenues:					
Charges for Services	\$ 80,530	31,057		111,587	94,982
Investment Income			145,569	145,569	121,146
Contributions			104,805	104,805	99,919
Total Operating Revenues	<u>80,530</u>	<u>31,057</u>	<u>250,374</u>	<u>361,961</u>	<u>316,047</u>
Operating Expenses:					
Salaries	12,253		1,244	13,497	12,081
Benefit Payments			71,874	71,874	66,047
Cost of Materials		21,565		21,565	19,465
Repairs and Maintenance	11,341	4,199		15,540	10,459
Fuel		931		931	731
Equipment Rental	2,654			2,654	2,290
Sewage Processing	9,103			9,103	1,866
Contracted Services	37,780			37,780	33,340
Depreciation	2,639	1,612	8	4,259	4,725
Utilities	228			228	234
Other	8,952	1,700	15,466	26,118	33,197
Total Operating Expenses	<u>84,950</u>	<u>30,007</u>	<u>88,592</u>	<u>203,549</u>	<u>184,435</u>
Operating Income (Loss)	<u>(4,420)</u>	<u>1,050</u>	<u>161,782</u>	<u>158,412</u>	<u>131,612</u>
Nonoperating Revenues:					
Interest	6,063	1,167		7,230	8,424
Taxes	55			55	47
Grants	361			361	634
Other	541			541	1,474
Total Nonoperating Revenues	<u>7,020</u>	<u>1,167</u>		<u>8,187</u>	<u>10,579</u>
Nonoperating Expenses:					
Interest on Long-Term Debt	81			81	31
Loss on Disposal of Equipment	12	669		681	172
Other	55	42		97	515
Total Nonoperating Expenses	<u>148</u>	<u>711</u>		<u>859</u>	<u>718</u>
Nonoperating Income (Loss)	<u>6,872</u>	<u>456</u>		<u>7,328</u>	<u>9,861</u>
Net Income (Loss) Before Operating Transfers	2,452	1,506	161,782	165,740	141,473
Operating Transfers (Out)		(1,050)		(1,050)	
Net Income (Loss)	2,452	456	161,782	164,690	141,473
Depreciation on Grant Funded Fixed Assets	505			505	476
Increase (Decrease) in Retained Earnings	2,957	456	161,782	165,195	141,949
Retained Earnings/Fund Balance -					
Beginning Balance	108,592	17,823	1,211,693	1,338,108	1,196,159
Retained Earnings/Fund Balance -					
Ending Balance	<u>\$111,549</u>	<u>18,279</u>	<u>1,373,475</u>	<u>1,503,303</u>	<u>1,338,108</u>

See Notes to Combined Financial Statements

COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
Year Ended June 30, 1993
With Comparative Figures for June 30, 1992
(In Thousands)

STATEMENT 1E

	PROPRIETARY FUND TYPES		TOTALS (MEMORANDUM ONLY)	
	ENTERPRISE	INTERNAL SERVICE	1993	1992
Cash Flows from Operating Activities:				
Operating Income (Loss)	\$(4,420)	1,050	(3,370)	(8,055)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Depreciation	2,639	1,612	4,251	4,725
Decrease (Increase) in Taxes Receivable	(300)		(300)	(185)
Decrease (Increase) in Accounts Receivable and Notes Receivable, Net	(1,944)	(3)	(1,947)	(847)
Increase (Decrease) in Prepaid Expense	236		236	(639)
Decrease (Increase) in Due from Other Funds	(13,131)	(181)	(13,312)	(9)
Decrease (Increase) in Inventory of Material and Supplies, Net	(8)	48	40	55
Increase (Decrease) in Accounts Payable	11,862	143	12,005	7,173
Increase (Decrease) in Accrued Payroll	148		148	94
Increase (Decrease) in Due to Other Funds	3,683	84	3,767	(1,570)
Increase (Decrease) in Amount Payable to Grantor Agency	(405)		(405)	84
Increase (Decrease) in Long-Term Debt Payable	294		294	3,035
Increase (Decrease) in Deferred Revenue	(1,182)		(1,182)	40
Transfers to Other Funds		(800)	(800)	-0-
Net Cash Provided (Used) by Operating Activities	(2,528)	1,953	(575)	3,901
Cash Flows from Non-Capital Financing Activities:				
Payments to Other Funds		(6,892)	(6,892)	(189)
Loan Repayment from Other Agency	6,319		6,319	(6,369)
Payment Received (Advances Made) on Long-Term Loan			-0-	(67)
Grants	170		170	634
Other Revenue	606		606	1,517
Advances from/(to) Governmental Agencies	(432)		(432)	381
Other Expenditures	(55)		(55)	(326)
Net Cash Provided (Used) by Non-Capital Financing Activities	6,608	(6,892)	(284)	(4,419)
Cash Flows from Capital and Related Financing Activities:				
Acquisition of Fixed Assets	(17,393)	(522)	(17,915)	(20,791)
Proceeds from Sales of Equipment	26	72	98	150
Grants	257		257	108
Principal Paid on Long-Term Debt	(139)		(139)	(114)
Interest Paid on Long-Term Debt	(82)		(82)	(32)
Deposit with Others	37		37	(45)
Proceeds from Loan			-0-	60
Net Cash Provided (Used) by Capital and Related Financing Activities	(17,294)	(450)	(17,744)	(20,664)
Cash Flows from Investing Activities:				
Interest	6,315	1,207	7,522	8,649
Net Increase (Decrease) in Cash and Cash Equivalents	(6,899)	(4,182)	(11,081)	(12,533)
Cash and Cash Equivalents-Beginning of Year	80,082	16,013	96,095	108,628
Cash and Cash Equivalents-End of Year	\$73,183	11,831	85,014	96,095

COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
Year Ended June 30, 1993
With Comparative Figures for June 30, 1992
(In Thousands)

STATEMENT 1E (continued)

	PROPRIETARY FUND TYPES		TOTALS (MEMORANDUM ONLY)	
	ENTERPRISE	INTERNAL SERVICE	<u>1993</u>	<u>1992</u>
Reconciliation of Cash and Cash Equivalents to the Balance Sheet:				
Total Cash and Investments Per Balance Sheet	\$76,497	12,357	88,854	101,369
Less: Investments Not Meeting the Definition of Cash Equivalents	<u>3,314</u>	<u>526</u>	<u>3,840</u>	<u>5,274</u>
Cash and Cash Equivalents - End of Year	<u>\$73,183</u>	<u>11,831</u>	<u>85,014</u>	<u>96,095</u>

Noncash Investing, Capital Financing Activities for Fiscal Year 1992-93:

Fixed asset contributions amounted to \$33 thousand to the Solid Waste Enterprise Fund.

Sanitation and Water Districts - Fixed Assets (Sewer Lines) were donated to Sanitation Districts by various developers in the amount of \$621 thousand.

Allocated Reverse Repurchases are not included as a cash flow item per GASB Statement No. 9.

NOTES TO COMBINED FINANCIAL STATEMENTS

JUNE 30, 1993

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of San Diego (County) conform to generally accepted accounting principles (GAAP) applicable to governmental units. The following is a summary of the more significant of such policies.

A. THE FINANCIAL REPORTING ENTITY

The County of San Diego (the "County") is a political subdivision of the State of California charged with general governmental powers and governed by an elected five member Board of Supervisors. As required by generally accepted accounting principles, these financial statements present the County of San Diego (the primary government) and its component units. For the year ended June 30, 1993 the County adopted the provisions of the Governmental Accounting Standards Board (GASB) Statement 14. Accordingly, the component units, discussed in Note 1B are included in the County's reporting entity in accordance with the criteria established by GASB Statement 14 because of the significance of their operational or financial relationships with the County. Also, per the criteria of GASB Statement 14, the El Cajon - San Diego County Civic Center Authority, a joint building authority, is no longer included as a blended component unit as it was in prior years financial statements. Prior year financial statement amounts have been restated to provide comparability. The effects of these restatements were to decrease total assets, liabilities, and fund equity by the following amounts at June 30, 1992 (In Thousands).

<u>Fund</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Equity</u>
Debt Service	\$ (5,567)		(5,567)
Capital Projects	(2,926)	(571)	(2,355)

B. INDIVIDUAL COMPONENT UNIT DISCLOSURES

Blended component units are listed below. The first eight component units listed below are legally separate entities which are governed by the San Diego County Board of Supervisors and are reported as if they were part of the primary government because they benefit the county exclusively. The Vista - County of San Diego Building Authority (the "Authority") is a legally separate entity which is governed by a three member board, two members of which are appointed by the County Board of Supervisors. The San Diego County Capital Asset Leasing Corporation (SANCAL) is a non-profit corporation governed by a five member Board of Directors which is appointed by the County Board of Supervisors. The Authority and SANCAL are reported as if they were part of the primary government because their sole purpose is to finance the acquisition of county buildings and equipment. The San Diego County Employees Retirement Association (SDCERA) is governed by a nine person Board of Directors of which four members are appointed by the County Board of Supervisors. SDCERA is a legally separate entity reported as if it were part of the primary government because it exclusively benefits the county by providing pensions for retired county employees. Separate financial statements for the individual component units described above may be obtained from the County Auditor and Controller.

The first five entities listed below are included as special revenue funds, the sanitation and water districts as enterprise funds, the Redevelopment Agency, the Authority, and SANCAL as capital projects and debt service funds, and SDCERA as a pension trust fund.

- County Service Areas
- Flood Control Districts
- Lighting Maintenance Districts
- Air Pollution Control District
- County of San Diego Housing Authority
- Sanitation and Water Districts
- San Diego County Redevelopment Agency
- Vista - County of San Diego Building Authority
- San Diego County Capital Asset Leasing Corporation
- San Diego County Employees' Retirement Association

C. JOINTLY GOVERNED ORGANIZATIONS

The County Board of Supervisors jointly governs two service authorities, the Service Authority for Abandoned Vehicles and the Service Authority for Freeway Emergencies. These Authorities are governed by two seven member boards consisting of representatives from the city councils of the incorporated cities within the County and two members of the County Board of Supervisors. The purpose of the authorities is to provide for the removal of abandoned vehicles on streets and highways within the County and to provide for freeway emergency call boxes on major freeways within the County, respectively. Funding for the authorities is derived from vehicle license fee surcharges which are collected by the State and deposited into the County treasury. The County provides minimal administrative staff support for these authorities.

The County Board of Supervisors and the San Diego City Council jointly govern the San Diego Consortium & Private Industry Council (the "Consortium"). The Consortium's Board of Directors consists of two members of the County Board of Supervisors, two members from the San Diego City Council and one member of a charitable organization. The purpose of the Consortium is to provide employment training to area residents. Funding for such training is provided by State and Federal grants.

The County also jointly governs the San Dieguito River Valley Authority, the Serra Cooperative Library System and the Southern California Regional Training and Development Center. The governing boards of these entities consists of representatives from the County and other regional governments. The County does not appoint a voting majority to the above boards. Services provided by these entities include park land acquisition, coordination of library services, and regional governmental training, respectively. Funding for these entities consists of State grants, off track betting revenues and fees for services.

D. BASIS OF PRESENTATION

The financial transactions of the County are recorded in individual funds and account groups. The various funds and account groups are reported by type in the financial statements. Amounts in the "totals-memorandum only" columns in the financial statements represent a summation of the combined financial statement line items of the fund types and account groups and are presented only for analytical purposes. The summation includes fund types and account groups that use different bases of accounting, both restricted and unrestricted amounts, and the caption "amount to be provided," which is not an asset in the usual sense. Consequently, amounts shown in the "totals-memorandum only" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the County.

The County uses the following fund categories, fund types, and account groups:

Governmental Fund Types

General Fund - To account for all financial resources except those required to be accounted for in another fund. The general fund is the County's operating fund.

Special Revenue Funds - To account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Included in these funds are the general funds of various component entities as described in Note 1B.

Debt Service Fund - To account for the accumulation of resources for the payment of principal and interest on general long-term debt.

Capital Project Funds - To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary fund types).

Proprietary Fund Types

Enterprise Funds - To account for operations (a) that are financed and operated in a manner similar to private business enterprises-where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds - To account for the financing of goods or services provided by one department to other departments of the County, or to other governments, on a cost-reimbursement basis.

Fiduciary Fund Types

Pension Trust Fund - To account for the financial activities of the San Diego County Employees' Retirement Association.

Agency Funds - To account for assets held by the County as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not purport to present the financial position or results of operations of the related entities.

Account Groups

General Fixed Assets Account Group - To account for all fixed assets of the County, except those accounted for in the proprietary-fund type.

General Long-Term Debt Account Group - To account for all long-term obligations of the County, except those accounted for in the proprietary-fund type.

E. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds and pension trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity for the proprietary funds (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Governmental and Agency fund types are accounted for on the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the individual programs are used as guidance. Revenues which are accrued include real and personal property taxes, sales tax, interest, and state and federal grants and subventions. Real property taxes are levied on October 15 against owners of record at March 1, the lien date. The taxes are due in two installments on November 1 and February 1 and become delinquent after December 10 and April 10, respectively. Property tax revenue is recognized in the fiscal year for which taxes have been levied, provided it is collected within 60 days of the end of the fiscal year.

Expenditures are generally recognized when the related fund liability is incurred. Exceptions to this general rule include: (1) principal and interest on long-term debt which is recognized when due; (2) prepaid expenses which are reported as current period expenditures, rather than allocated; and (3) accumulated unpaid vacation, sick leave, and other employee benefits which are reported in the period due and payable rather than in the period earned by employees.

The Pension Trust Fund and proprietary fund types are accounted for on the accrual basis of accounting. Their revenues are recognized in the period earned and expenses are recognized in the period incurred. There are no unbilled utility service receivables for the proprietary fund types.

F. BUDGETARY ACCOUNTING**General Budget Policies**

An operating budget is adopted each fiscal year for the governmental funds. Annual budgets are not required to be adopted for the Vista - County of San Diego Building Authority and SANCAL, a non-profit corporation. Accordingly, Special Revenue, Debt Service, and Capital Projects Funds for these entities are not included in the accompanying Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budgetary Basis). Encumbrances are treated as budgeted expenditures in the year the commitment to purchase is incurred. Additionally, long-term capital lease obligations are not budgeted as an expenditure and source of funds in the year the asset is acquired and deposits with other governmental agencies are budgeted as expenditures in the year deposited. For purposes of a budgetary presentation, actual GAAP expenditures have been adjusted to include encumbrances outstanding at year end and deposits with other governmental agencies, if any, treated as budgeted expenditures in the year incurred, and to exclude long-term capital leases recorded as long-term obligations of the County. Departmental intrafund expenditure transfers do not have the budgetary status of legal appropriations. Therefore, variances between estimated transfers and actual transfers are not displayed in the general purpose financial statements, but are displayed as a General Fund schedule within the Comprehensive Annual Financial Report.

The following encumbrance amounts existed at year end and therefore were included in the Statements of Revenue and Expenditures and Changes in Fund Balances - Budget and Actual (Budgetary Basis) in order to provide a meaningful comparison of the actual results of operations with the budget (In Thousands):

Encumbrances

General Fund	\$ 23,652
Special Revenue Funds	13,539
Capital Projects Funds	57

Expenditures may not legally exceed budgeted appropriations at the expenditure object level within each department. All amendments to the adopted budget require Board approval and, as such, reported budget figures are as originally adopted or subsequently amended by the Board. Supplemental appropriations during the year ended June 30, 1993, amounted to \$56,335,314 in the General Fund. Unencumbered appropriations lapse at year end.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary control in the governmental fund types. Encumbrances outstanding at year end do not constitute expenditures or liabilities, but are reported as reservations of fund balance for subsequent-year expenditures.

The following schedule is a reconciliation of the budgetary and GAAP fund balances (In Thousands):

	General	Special	Debt	Capital
	Fund	Revenue	Service	Projects
	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
Fund Balance-Budgetary Basis	\$21,634	42,910	- 0 -	1,457
Encumbrances Outstanding at Year End	23,652	13,539		57
Fund Balances-Non Budgeted Funds		<u>768</u>	<u>31,790</u>	<u>8,121</u>
Fund Balances-GAAP Basis	<u>\$45,286</u>	<u>\$57,217</u>	<u>\$31,790</u>	<u>\$ 9,635</u>

G. ASSETS, LIABILITIES, AND FUND EQUITY

Cash and Investments

Investments in the County's cash and investment pool as well as other investments are stated at original cost with the exception of deferred compensation investments which are stated at market value. For purposes of reporting cash flows, all amounts reported as "Equity in Pooled Cash and Investments", "Collections in Transit", and "Imprest Cash" are considered cash equivalents. Pooled cash and investment amounts represent monies deposited in the County Treasurer's cash management pool and are similar in nature to demand deposits, i.e., funds may be deposited and withdrawn at any time without prior notice or penalty. Allocations of assets and liabilities to individual funds related to reverse repurchase agreements of the County's cash and investment pool are not considered cash equivalents for purposes of cash flow reporting.

Inventories

Inventories, which consist of expendable supplies, are stated at average cost. They are accounted for as expenditures at the time of purchase and reported in the balance sheet of the General Fund and the Special Revenue Funds of the County Library and Special Districts as an asset with an offsetting reserve. Inventory held by the Road Fund, a special revenue fund, and the proprietary fund types is carried at average cost and is expended when consumed.

Fixed Assets

General fixed assets are recorded as expenditures in the governmental fund types at time of purchase. These assets are capitalized at cost in the General Fixed Assets Account Group. In the case of acquisitions through gifts or contributions, such assets are recorded at fair market value at the time received. No depreciation has been provided on general fixed assets. Fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, and drainage systems, have not been capitalized. Such assets normally are immovable and of value only to the County; therefore, the purposes of stewardship and cumulative accountability for capital expenditures are satisfied without recording these assets. Proprietary fund type fixed assets are reported in those funds at cost or estimated fair market value at time of donation. Depreciation is charged to operations of proprietary funds over the fixed assets' estimated useful lives using the straight-line method for structures and improvements, and the hours/miles-of-service method for equipment. The estimated useful lives are as follows:

Structure & Improvements	5-50 years
Equipment	4-20 years

Long-Term Liabilities

Long-term liabilities expected to be financed with resources from governmental fund types are accounted for in the General Long-Term Debt Account Group. Long-term liabilities of all proprietary fund types are accounted for in the respective funds.

Effective this fiscal year, in accordance with Governmental Accounting Standards Statement No. 16, amounts recorded as accumulated leave benefits includes an amount representing salary-related payments such as the employer's share of social security and medicare taxes associated with payments made for such compensated absences. Prior year financial statements were not restated to reflect this change due to the immateriality of the amounts involved. Accumulated leave benefits including vacation, sick leave, and compensatory time worked in the amount of approximately \$64.7 million for the governmental fund types as of June 30, 1993, is recorded in the General Long-Term Debt Account Group. These amounts would not be expected to be liquidated from expendable available financial resources but would be expected to be liquidated in future years as employees elect to use these benefits as prescribed by Civil Service rules and regulations.

Reservation/Designation of Fund Equity

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

Comparative Data/Totals Only

Comparative data for the prior year has been presented in certain of the accompanying financial statements in order to provide an understanding of changes in the County's financial position and operations. Also, certain of the prior year amounts have been reclassified to conform with the current year financial statement presentations.

2. FUND DEFICITS

The following funds have an accumulated deficit at June 30, 1993 (In Thousands):

Special Revenue Fund

Flood Control Districts	\$ 310
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Capital Projects Funds

San Diego County Redevelopment Agency (SDCRA)	\$ 409
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The deficits within the Flood Control Districts and the SDCRA funds are due to the use of loan proceeds in advance of the receipt of benefit fees or incremental tax revenues. These deficits are expected to be reduced in future years as revenues are realized and fees are adjusted to cover costs.

3. DETAIL NOTES ON ALL FUNDS AND ACCOUNT GROUPS**A. EQUITY IN POOLED CASH AND INVESTMENTS, CASH, INVESTMENTS, AND OBLIGATIONS UNDER REVERSE REPURCHASE AGREEMENTS**

The County maintains a cash and investment pool that is available for use by all funds of the County as well as the funds of other agencies for which the County treasury is the depository. Each fund type's portion of this pool is displayed on the combined balance sheet as "Equity in Pooled Cash and Investments." Interest earned on the pooled funds is accrued in a pooled interest apportionment fund and is allocated based on the average daily cash balances of the participating funds.

"Cash with Fiscal Agents" represents amounts on deposit with trustees for the Vista - County of San Diego Building Authority, SANCAL, San Diego County Housing Authority, County revolving funds and deferred compensation.

"Investments" represents Pension Trust Fund investments and bonds held for other agencies.

Deposits: At year end the carrying amount of the County's deposits was \$128,961,000 and the balance per various financial institutions was \$128,522,000. Of the balance in financial institutions, \$1,300,000 was covered by federal depository insurance. The remaining \$127,222,000 was collateralized according to State statutes which require depositories having public funds on deposit to maintain a pool of securities with the agent of the depository having a market value of at least 10 percent in excess of the total amount of all public funds on deposit. These securities are held by the depository's trust department or agent in the County's name.

Investments: State statutes authorize the County to invest in obligations of the U.S. Treasury, agencies and instrumentalities, commercial paper rated A-1 by Standard and Poor's Corporation or P-1 by Moody's Commercial Paper Record, bankers acceptances, repurchase and reverse repurchase agreements, and negotiable certificates of deposit issued by national and state licensed or chartered banks or federal or state savings and loan associations. Pension Trust Fund investments are authorized by the County Employees' Retirement Law of 1937. Statutes authorize "Prudent Expert" guidelines as to the form and types of investments which may be purchased. The County's investments categorized by type, carrying value, and market value at June 30, 1993, are shown below. All investments are either held by the County or its agent in the County's name.

	Carrying Amount (In Thousands)	Market Value (In Thousands)
Repurchase agreements	\$ 452,000	\$ 451,939
U.S. Government securities	1,150,063	1,189,449
Negotiable certificates of deposit	901,756	910,267
Commercial paper	289,591	292,869
Corporate notes	367,758	374,166
Corporate bonds	330,808	346,573
Common and preferred stock	740,011	917,518
Mutual Funds	197,076	196,080
Other	<u>130,046</u>	<u>111,094</u>
Total Investments held by County or its agent in the County's name	\$4,559,109	\$4,789,955

	Carrying Amount (In Thousands)	Market Value (In Thousands)
Investments held by broker-dealers under reverse repurchase agreements:		
U.S. Government Securities	<u>145,840</u>	<u>155,341</u>
Total Investments of the County	\$4,704,949	\$4,945,296
Investments held by the County for other agencies	<u>216</u>	<u>219</u>
Total Investments	<u>\$4,705,165</u>	<u>\$4,945,515</u>

Due to significantly higher cash flows and market conditions at certain times during the year, the County's investments in repurchase agreements increased significantly and were substantially higher at those times than at year end.

Reverse Repurchase Agreements: State statutes permit the County to enter into reverse repurchase agreements, that is, a sale of securities with a simultaneous agreement to repurchase them in the future at the same price plus a contract rate of interest. The market value of the securities underlying reverse repurchase agreements normally exceeds the cash received, providing the dealers a margin against a decline in market value of the securities. If the dealers default on their obligations to resell these securities to the County or provide securities or cash of equal value, the County would suffer an economic loss equal to the difference between the market value plus accrued interest of the underlying securities and the agreement obligation, including accrued interest. This credit exposure at year-end was \$1,055,112.

B. GENERAL FIXED ASSETS

The following is a summary of investment in general fixed assets by sources and a summary of changes in general fixed assets as of and for the year ended June 30, 1993.

Source of Investment in General Fixed Assets By Fund at June 30, 1993 (In Thousands)

General Fund:	
General Fund Revenues	\$629,297
Federal and State Grants	4,414
Special Revenue Funds:	
Special Revenue Fund Revenues	16,645
Special Revenue State & Federal Grants	457
Capital Projects Funds:	
Lease Revenue Bonds	120,105
Certificates of Participation	<u>127,240</u>
Total	<u>\$898,158</u>

Summary of Changes in General Fixed Assets by Class
For the Year Ended June 30, 1993 (In Thousands)

	BEGINNING BALANCE	ADDITIONS	DELETIONS	ENDING BALANCE
Land	\$147,832	\$ 28,430	\$27,539	\$148,723
Structures & Improvements	352,104	43,997	210	395,891
Equipment	180,016	19,915	9,614	190,317
Construction in Progress	<u>170,497</u>	<u>33,465</u>	<u>40,735</u>	<u>163,227</u>
Total	<u>\$850,449</u>	<u>\$125,807</u>	<u>\$78,098</u>	<u>\$898,158</u>

C. PROPRIETARY FUND TYPE FIXED ASSETS

Following is a summary of Proprietary Fund Type Fixed Assets by class as of June 30, 1993 (In Thousands):

	<u>Enterprise</u>	<u>Internal Service</u>
Land	\$27,692	\$
Structures & Improvements	71,643	
Equipment	9,903	20,522
Construction in Progress	<u>19,114</u>	<u> </u>
Total	128,352	20,522
Less Accumulated Depreciation	<u>34,337</u>	<u>9,472</u>
Net	<u>\$94,015</u>	<u>\$11,050</u>

D. SAN DIEGO COUNTY EMPLOYEES' RETIREMENT SYSTEM

(1) Plan Description

The County contributes to the San Diego County Employees' Retirement Association (SDCERA), a single employer defined benefit pension plan, established July 1, 1939, under provisions of the County Retirement Law of 1937. This is a contributory type plan covering substantially all employees. The system is administered by an independent Board of Retirement. The plan is integrated with the Federal Social Security System. The County's payroll for employees covered by the system for the year ended June 30, 1993, was \$523.8 million. Total payroll for all employees at June 30, 1993, was \$552.6 million.

At June 30, 1993, SDCERA membership consisted of:

Retirees, beneficiaries and terminated members entitled to benefits, but not yet receiving them:

General	7,427
Safety	<u>608</u>
Total	<u>8,035</u>

Current Employees:

Vested:	
General	8,198
Safety	1,146
Non-vested:	
General	6,087
Safety	<u>727</u>
Total	<u>16,158</u>

All full-time permanent County employees are eligible to participate in the system. On August 15, 1978, the Association adopted a second tier to the system providing lower contribution rates and reduced benefits to employees entering the system after October 1, 1978. Employees must have 10 years of service and reach age 50 (Tier I) or age 55 (Tier II) in order to receive benefits. General members in Tier I may receive a maximum of 2 percent of their highest year average salary for each year of credited service for life providing they retire after age 57. Tier I members retiring before age 57 receive a prorata share of the maximum benefit. General members in Tier II receive 1.7 percent of their highest three years average annual salary for each year of credited service for life after reaching age 55. The system also provides death and disability benefits established by State and County ordinances. Employees fully vest after 10 years of service and partially vest after five years of service, receiving a prorata share of benefits due a fully vested employee upon attaining retirement age.

County employees are required to contribute to the system based on age at entry, tier classification, and certain labor negotiated contracts which provide for the County to pay a portion of the employee contribution.

(2) Funding Status and Progress

The amount shown below as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of the credited projected benefits and is intended to help users assess SDCERA's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS. The measure is independent of the actuarial funding method used to determine contributions to the PERS, discussed in (4) below.

The pension benefit obligation was determined as part of an actuarial valuation at June 30, 1993. Significant actuarial assumptions used include (a) a rate of return on the investment of present and future assets of 8 percent per year compounded annually, (b) projected salary increases of 5 percent per year compounded annually, attributable to inflation, (c) additional projected salary increases of 1/2 percent per year, attributable to seniority/merit, and (d) 3 percent postretirement benefit increases for Tier I and 2 percent for Tier II.

At June 30, 1993, the unfunded pension benefit obligation was \$336.3 million as follows (in millions):

Pension benefit obligation:

Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits	\$ 857.6
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Current employees:

Accumulated employee contributions including allocated investment income	169.0
Employer-financed vested	603.8
Employer-financed nonvested	<u>52.1</u>

Total pension benefit obligation	1,682.5
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Net assets available for benefits, at cost (market value is \$1,518.3)	<u>1,346.2</u>
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Unfunded pension benefit obligation	<u>\$ 336.3</u>
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(3) Actuarially Determined Contribution Requirements and Contributions Made

SDCERA funding policy provides for periodic employer contributions that, expressed as percentages of annual covered payroll, are sufficient to accumulate sufficient assets to pay benefits when due. Employer contribution rates as level percentages of payroll are determined using the entry age actuarial funding method. SDCERA also uses the level percentage of payroll method to amortize the unfunded liability over a closed 14 year period.

Contributions for fiscal year 1992-93 totaling \$104,804,475 were made in accordance with actuarially determined requirements computed through an actuarial valuation performed as of June 30, 1991. These contributions consisted of (a) \$68,638,764 normal cost (13.1 percent of current covered payroll for fiscal year 1992-93) and (b) \$36,165,711 amortization of the unfunded actuarial unfunded liability (6.9 percent of current covered payroll for fiscal year 1992-93). The County contributed \$99,011,515 (18.9 percent of fiscal year 1992-93 current covered payroll); employees contributed \$5,792,960 (1.1 percent of fiscal year 1992-93 current covered payroll).

(4) Trend Information

Ten year historical trend information of SDCERA showing progress made in accumulating sufficient assets to pay benefits when due is presented in the SDCERA comprehensive annual financial report. For fiscal years 1990-91, 1991-92, and 1992-93, respectively, available assets were sufficient to fund 71.7, 74.1 and 80.0 percent of the pension benefit obligation. Unfunded pension benefit obligation represented 88.1, 80.2, and 64.2 percent of the annual payroll for employees covered by the PERS for fiscal year 1990-91, 1991-92 and 1992-93, respectively. Showing unfunded pension benefit obligation as a percentage of annual covered payroll approximately adjusts for the effects of inflation for analysis purposes. In addition, for the above years, the County's contribution to the PERS, all made in accordance with actuarially determined requirements, were 16.7, 18.3, and 20.0 percent, respectively of annual covered payroll.

(5) Postretirement Health Care Benefits:

Depending on the availability of fund earnings, SDCERA provides postretirement health care benefits on a pay as you go basis for retirees who have had at least ten years employment with the County. SDCERA contributes health insurance premiums for five sponsored health maintenance organizations of \$160 per month for each retiree under the age of 65 with 20 or more years of service and \$83 per month for each retiree over the age of 65 plus a cost of living adjustment based on years since retirement. Premium amounts in excess of these amounts are paid by the retiree. SDCERA also reimburses a fixed amount of \$31 per month for a Medicare supplement for each retiree over age 65. State statutes governing County retirement systems provide authority for SDCERA, with the consent of the SDCERA Board of Directors, to make such payments from interest earnings in excess of interest required to be credited to specific statutory reserves. Approximately 6,000 retirees or surviving spouses are eligible to receive these benefits. SDCERA recognizes the cost of providing those benefits by expending annual insurance premiums, which were \$8.3 million for fiscal year 1992-93. A reserve established by the SDCERA Board of Directors for the payment of postretirement health care benefits was \$27.0 million at June 30, 1993, unchanged from the prior year.

(6) Contributions Required Per Accounting Principles Board Opinion Number 8.

The County's method for computing actual contributions (level percentages), while actuarially sound, results in lower amounts being paid in earlier years offset by higher amounts to be contributed in later years than that required under generally accepted accounting principles. For Fiscal Year 1992-93, the amount required by generally accepted accounting principles is less than the amount contributed using the level percentage method and is reflected as a decrease of approximately \$1.2 million in accrued pension contributions in the General Long-Term Debt Account Group.

E. CLAIMS AND JUDGMENTS

The County operates a Risk Management Program whereby it is self-insured for premises liability at medical facilities, medical malpractice, errors and omissions, false arrest, forgery, public liability, and workers compensation. Several legal actions and workers compensation claims are pending against the County where the estimated liability either exceeds the limits of coverage provided by various insurance policies carried by the County or where no insurance coverage is provided. Also, the County, in compliance with the Tax Reform Act of 1986 and subsequent U.S. Treasury Regulations, has performed arbitrage rebate calculations on the interest earnings of all County related bond issues to determine probable amounts due the federal government. To the extent that the outcome of such litigation, workers compensation claims, and arbitrage rebate calculations have been determined to result in a probable financial loss to the County, an estimate of such losses has been included in the General Long-Term Debt Account Group. These probable losses are valued at \$20,275 for litigation, \$21,682 for workers compensation, and \$982 for arbitrage rebate for a total Claims and Judgements liability at June 30, 1993 of \$42,939 (In Thousands).

F. LEASE COMMITMENTS

The County has commitments under long-term property operating lease agreements for facilities used for operations. These leases do not meet the criteria for capitalization under FASB Statement 13. The County is the lessee under the terms of several noncancellable operating leases for real property used to house certain County facilities. The combined rental cost for which the County is obligated under these leases is as follows (In Thousands):

<u>YEAR</u>	<u>MINIMUM LEASE PAYMENTS</u>
1993-94	\$ 8,830
1994-95	7,127
1995-96	2,928
1996-97	1,318
1997-98	227
Thereafter	<u>0</u>
Total	<u>\$20,430</u>

Total rental expense for all real property operating leases for the year ended June 30, 1993, was approximately \$19.6 million.

In addition to real property leases, the County has also entered into long-term operating leases for personal property, a large portion of which represents data processing and duplicating equipment. Many of these leases are subject to annual adjustment based upon negotiations. Management expects that in the normal course of business, leases that expire will be renewed or replaced by other leases. Total rental expense for these operating leases for the year ended June 30, 1993, was approximately \$8.6 million.

Certain buildings and equipment are being leased under capital leases as defined in FASB Statement 13. The present value of the minimum lease obligation has been capitalized in the General Fixed Asset Account Group and is reflected as a liability in the General Long-Term Debt Account Group. The County assumes responsibility for all maintenance, repair, and structural modifications under the terms of the lease agreements.

	June 30, 1993 (In Thousands)
Capital Lease-Property Class	
Structures and Improvements	61,486
Equipment	<u>17,760</u>
Total	<u>\$79,246</u>

Future minimum lease payments under capital leases consisted of the following at June 30, 1993 (in thousands):

<u>Fiscal Year</u>	<u>Minimum Payments</u>
1993-94	\$ 7,029
1994-95	7,411
1995-96	7,948
1996-97	5,572
1997-98	5,442
Thereafter	<u>91,537</u>
Total minimum Lease Payments	124,939
Less: amount representing interest	(<u>57,509</u>)
Net Lease Payments	<u>\$ 67,430</u>

G. GENERAL LONG-TERM DEBT

General Long-Term Debt outstanding at June 30, 1993, consists of lease revenue bonds/certificates of participation, capital lease obligations accounted for in accordance with NCGA Statement 5 (See Note 3F), accrued pension contributions (See Note 3D), accumulated unpaid employee leave benefits (See Note 1G) and claims and judgments (See Note 3E) as follows (In Thousands):

<u>Obligation</u>	<u>Interest Rate</u>	<u>Final Maturity Date</u>	<u>Original Amount</u>	<u>Amount Outstanding</u>
Lease Revenue Bonds/Certificates of Participation:				
Vista-County of San Diego Building Authority Certificates of Participation issued March, 1993	3.25 - 5.10%	2007	\$ 26,085	\$ 26,085

<u>Obligation</u>	<u>Interest Rate</u>	<u>Final Maturity Date</u>	<u>Original Amount</u>	<u>Amount Outstanding</u>
San Diego County Capital Asset Leasing Corporation (SANCAL):				
1984 Series A Leasehold Revenue Bonds issued September, 1984	7.00 - 10.00%	1993	\$ 11,825	\$ 1,355
1987 Series A Leasehold Revenue Bonds issued May, 1987	4.75 - 6.20%	1995	10,300	1,865
1989 Certificates of Participation issued November, 1989	6.20 - 7.10%	2010	24,433	22,407
1991 Certificates of Participation issued September, 1991	4.80 - 6.50%	2007	38,045	36,520
1993 Certificates of Participation issued March, 1993	3.00 - 5.75%	2013	7,640	7,640
1993 Certificates of Participation issued May, 1993	2.50 - 11.25%	2012	<u>203,400</u>	<u>203,400</u>
Total Lease Revenue Bonds/Certificates of Participation			<u>321,728</u>	<u>299,272</u>
Capitalized Leases:				
San Diego Regional Building Authority Lease beginning October, 1991	4.60 - 7.45%	2019	46,965	46,245
San Diego Regional Building Authority Lease beginning April, 1993	4.50 - 6.00%	2002	10,465	10,465
Other Capitalized Leases with various beginning dates from March, 1979 to the present	5.4 - 7.5%	1993-2000	<u>21,816</u>	<u>10,720</u>
Total Capitalized Leases			<u>79,246</u>	<u>67,430</u>
Total			<u>\$400,974</u>	366,702
Accrued Pension Contributions				145,795
Claims and Judgments				42,939
Accumulated Unpaid Employee Leave Benefits				<u>64,685</u>
Total General Long-Term Debt				<u>\$620,121</u>

The lease revenue bonds and certificates of participation of the Vista - County of San Diego Building Authority, and the SANCAL non-profit corporation listed above are secured by annual base rental lease payments payable by the County for use of the facilities constructed or equipment purchased from debt proceeds. The capital leases between the County and the Authority and between the County and SANCAL have been eliminated for financial reporting purposes and the related assets and debt (e.g., lease revenue bonds and certificates of participation of the Authority and SANCAL) are reported as San Diego County's assets and debt, respectively.

Changes in General Long-Term Debt for the year ended June 30, 1993, are summarized as follows (In Thousands):

	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ENDING BALANCE
Lease Revenue Bonds/Certificates of Participation	\$246,483	237,018	184,229	299,272
Capital Lease Obligations	98,884	11,462	42,916	67,430
Accrued Pension Contributions	147,042		1,247	145,795
Claims and Judgments	40,506	2,433		42,939
Accumulated Unpaid Employee Leave Benefits	<u>51,855</u>	<u>12,830</u>		<u>64,685</u>
Total	<u>\$584,770</u>	<u>263,743</u>	<u>228,392</u>	<u>620,121</u>

The following is a schedule of debt service requirements to maturity, including interest, for General Long-Term Debt outstanding at June 30, 1993 (In Thousands). The amortization of the accrued pension contributions is not included since it is based on actual contribution rates in future years, rather than a fixed schedule. Accumulated unpaid employee leave benefits are excluded because they are not estimable due to timing of payments. Claims and judgments are also excluded due to uncertainty in determining the probable date of payment.

YEARS ENDING JUNE 30	LEASE REVENUE BONDS	CERTIFICATES OF PARTICIPATION	CAPITAL LEASES	TOTAL
1994	\$ 2,516	22,202	7,029	31,747
1995	706	27,408	7,411	35,525
1996	165	28,485	7,948	36,598
1997		27,847	5,572	33,419
1998		27,860	5,442	33,302
1999-2003		139,309	31,504	170,813
2004-2008		132,308	17,736	150,044
2009-2013		40,289	17,638	57,927
2014-2018		617	17,588	18,205
2019-2020			<u>7,071</u>	<u>7,071</u>
Total	<u>\$ 3,387</u>	<u>446,325</u>	<u>124,939</u>	<u>574,651</u>

Prior Year Defeasance of Debt

In prior years, the County defeased certain lease revenue bonds by placing the proceeds of the original issue plus additional County contributions in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. At June 30, 1993, \$194.0 million of bonds outstanding are considered defeased.

Advance Refunding of Debt

City of Vista - County of San Diego Building Authority (Authority):

On March 1, 1993, the Authority issued \$26.1 million in serial Certificates of Participation (COP) with an average interest rate of 4.5 percent to advance refund \$24.7 million of 1987 serial COP with an average interest rate of 7.6 percent. The net proceeds of \$25.5 million (after payment of \$.6 million in bond discount, underwriting fees, and other issuance costs) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payment on the 1987 COP. As a result, the 1987 COP are considered to be defeased and the liability for those COP has been removed from the general long-term debt account group.

The Authority advance refunded the 1987 COP to reduce its total debt service payments over the next 28 years by \$831,276 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$676,501.

San Diego County Capital asset Leasing Corporation (SANCAL) 1993 Master Refunding

On May 21, 1993, SANCAL issued \$203.4 million in serial COP with an average interest rate of 4.8 percent to advance refund \$96.8 million of serial lease revenue bonds and COP issued during the years 1986 through 1991. Bond proceeds were also used to refinance a long-term capital lease between the County and the Chula Vista Redevelopment Agency (the "Agency") and to refinance a long-term capital lease between the County and the El Cajon - San Diego County Civic Center Authority (the "Authority") (See Note 1B). The total principal balances of both leases at the date of refunding was \$89.8 million. Lease revenue bonds issued by the Agency and Authority were secured by the leases between the County and the Agency and between the County and the Authority. The average interest rates on the refunded lease revenue bonds and COP ranged from 6.1 percent to 7.1 percent. The average interest rates on the long-term capital leases of the Agency and the Authority were 6.5 and 6.7 percent, respectively. The net proceeds of \$198.8 million (after receipt of \$.1 million in bond premium and payment of \$4.7 million for bond insurance, an interest rate cap cost, underwriting fees, and other issuance costs) plus an additional \$3.8 million held by trustees in bond reserve funds were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the respective debt issues cited above. As a result, the SANCAL 1986 lease revenue bonds, and the SANCAL COP, issued in March and December 1989 and April 1991 are considered defeased. In addition, the 1986 lease revenue bonds of the El Cajon - San Diego County Civic Center Authority and the 1979 lease revenue bonds of the Chula Vista Redevelopment Agency, secured by long-term capital leases between the County and those entities, are considered defeased. The liability for those bonds, COP, and long-term capital leases has been removed from the general long-term debt account group.

SANCAL advance refunded the debt issues cited above to achieve short-term budgetary savings for the County and to reduce the County's total debt service payments over the next 20 years by approximately \$6.7 million and to obtain an economic gain (difference between the present values on the old and new debt) of approximately \$5 million.

New Issue

San Diego County Capital Asset Leasing Corporation (SANCAL):

On March 10, 1993, SANCAL issued \$7.6 million in Certificates of Participation with an average interest rate of 5.4 percent with maturities from 1994 to 2013. The net proceeds of this issue, \$7.3 million, were used to finance the acquisition of a facility to be used by the Sheriff's Department and the Solid Waste Division of the Public Works Department, the renovation and reconstruction of an historic building to be used in part by the County as office space, the improvement of water pollution control facilities of the Julian Sanitation District and the purchase of the currently leased site of the Pine Valley water pollution and control facilities.

Significant Long-Term Capital Lease

In October 1992, the County entered into a long-term capital lease with the San Diego Regional Building Authority for the acquisition of a child abuse treatment and prevention center. The net present value of the lease is \$10.5 million with an average interest rate of 5.6 percent termination in 2002.

H. PROPRIETARY FUND TYPES LONG-TERM DEBT

Proprietary fund types long-term debt consists of revenue bonds, loans payable, contracts payable, landfill closure, and unpaid accumulated employee leave benefits. The revenue bonds are general obligations of the issuing district and as such, the district is empowered and obligated to levy ad valorem taxes upon all taxable property within the district without limit as to rate or amount for the purpose of paying the principal and interest. The bonds are also payable from restricted sewer service revenues of the issuing districts. A schedule of Proprietary Fund Types Long-Term Debt outstanding at June 30, 1993, is as follows (In Thousands):

<u>Obligation</u>	<u>Interest Rate</u>	<u>Final Maturity Date</u>	<u>Original Amount</u>	<u>Amount Outstanding</u>
Revenue Bonds:				
Alpine Sanitation 1970A	6.70 - 7.00%	2002	\$285	\$ 165
County Service Area #4	5.00%	2012	<u>438</u>	<u>310</u>
Total Revenue Bonds			<u>723</u>	<u>475</u>
Loans:				
Julian Sanitation	5.3%	2003	<u>61</u>	<u>35</u>
Total			<u>\$784</u>	\$ 510
Contract Payable Spring Valley				1,130
Landfill Closure-Solid Waste				22,111
Unpaid Accumulated Employee Leave Benefits				<u>1,006</u>
Total Proprietary Fund Types Long-Term Debt				<u>\$24,757</u>

The following is a schedule of debt service requirements to maturity, including interest, for Proprietary Fund Types Revenue Bonds and Loans outstanding at June 30, 1993. Accumulated unpaid employee leave benefits are excluded because they are not estimable due to timing of payments. Landfill closure costs are also excluded since they are based on estimates which are uncertain as to the probable date of payment.

YEARS ENDING JUNE 30	REVENUE BONDS	LOANS	TOTAL
1994	\$ 51	5	56
1995	50	4	54
1996	48	5	53
1997	46	5	51
1998	55	4	59
1999-2003	229	23	252
2004-2008	131		131
2009-2012	<u>96</u>	<u>—</u>	<u>96</u>
Total	<u>\$706</u>	<u>46</u>	<u>752</u>

I. SPECIAL ASSESSMENT DEBT

The County Treasurer/Tax Collector acts as an agent for property owners and bondholders in collecting and forwarding special assessment monies. The County is not obligated for repayment of any special assessment bonds and all special assessment debt is solely the obligation of various separate governmental agencies. The amount of special assessment debt outstanding for which the County is a fiduciary is \$28.8 million at June 30, 1993.

J. DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to the fair market value of the deferred account for each participant.

It is the opinion of the County legal counsel that the County has no liability for losses under the plan, but does have the duty of due care that would be required of an ordinary prudent investor. The County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The assets and liabilities of the deferred compensation plan are accounted for in an agency fund of the County. Total assets of the plan at June 30, 1993, are valued at \$96.8 million and are reported at market value.

K. INTERFUND RECEIVABLE AND PAYABLE BALANCES

Individual Fund interfund receivable and payable balances at June 30, 1993 were (In Thousands):

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$429,670	\$ 9,213
Special Revenue Funds:		
Road Fund	2,377	849
Survey Monument Preservation Fund		6
Grazing Lands Fund	1	
Fish & Game Propagation Fund	3	
County Library Fund	130	93
Asset Forfeiture Program Fund	62	37
Sheriffs' Inmate Welfare	29	30
Special Aviation Fund	1	
Cable TV Fund	15	
Park Land Dedication Fund	178	80
Nonprofit Corporation Funds	726	724
Redevelopment Agency Funds		9
County Service Area Funds	178	233
Flood Control District Funds	219	248
Housing Authority Fund	243	990
Other Special District Funds	<u>217</u>	<u>86</u>
Total	<u>4,379</u>	<u>3,385</u>
Debt Service Funds:		
Nonprofit Corporation Funds	237	717
Joint Powers Authorities Funds	<u> </u>	<u> </u>
Total	<u>237</u>	<u>717</u>
Capital Projects Funds:		
Capital Outlay Funds	1,661	3,607
Edgemoor Development Fund	5	1
Nonprofit Corporation Funds		643
Redevelopment Agency Funds	56	25
Joint Powers Authorities Funds	<u> </u>	<u> </u>
Total	<u>1,722</u>	<u>4,276</u>
Enterprise Funds:		
Airport Fund	403	253
Liquid Waste Fund	725	293
Transit Fund	31	39
Solid Waste Fund	13,791	2,371
Sanitation & Water Districts Funds	<u>713</u>	<u>432</u>
Total	<u>15,663</u>	<u>3,388</u>

K. Interfund Receivable and Payable Balances (In Thousands) - Continued

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Internal Service Funds:	\$ 744	\$ 768
Road & Communication Funds	429	5
Purchasing Funds	13	
Other Miscellaneous Funds	<u>35</u>	<u>125</u>
Total	<u>1,221</u>	<u>898</u>
Trust and Agency Funds:		
Pension Trust Fund	3,737	277
Property Tax Collection Funds	8,447	13,530
Interest Apportionment Fund	5,000	21,868
County Departmental Funds	9,005	31,827
Special Purpose Funds	4,808	384,520
Funds Held for Special & School Districts Funds	<u>8,376</u>	<u>18,366</u>
Total	<u>39,373</u>	<u>470,388</u>
Total	<u>\$492,265</u>	<u>\$492,265</u>

4. SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains four Enterprise Funds which provide airport, liquid and solid waste, and transit services. Segment information for the year ended June 30, 1993, for those funds and ten sanitation and water districts for which the Board of Supervisors has oversight responsibility was as follows (In Thousands):

	<u>AIRPORT</u>	<u>LIQUID WASTE</u>	<u>TRANSIT</u>	<u>SOLID WASTE</u>	<u>SANITATION AND WATER DISTRICTS</u>	<u>TOTALS</u>
Operating Revenue	\$ 3,523	6,199	6,531	47,243	17,034	80,530
Depreciation	558	28	505	613	935	2,639
Operating Income or (Loss)	(22)	557	(659)	(6,228)	1,932	(4,420)
Tax Revenue	-0-	-0-	-0-	-0-	55	55
Grant Revenue	294	-0-	-0-	67	-0-	361
Other Nonoperating Revenue	437	18	154	2,953	3,042	6,604
Nonoperating Expenses	1	2	-0-	9	136	148
Nonoperating Income or (Loss)	730	16	154	3,011	2,961	6,872
Net Income or (Loss)	708	573	(505)	(3,217)	4,893	2,452
Capital Contributions	-0-	-0-	186	33	621	840
Plant, Property and Equipment:						
Additions	1,261	436	283	11,793	4,678	18,451
Deletions	1	22	98	17	-0-	138
Net Working Capital	6,315	896	-0-	38,163	36,882	82,256
Total Assets	23,500	1,609	4,246	88,320	78,446	196,121
Total Equity	22,329	791	2,548	51,625	74,221	151,514
Long-Term Liabilities	79	277	-0-	22,761	1,640	24,757

5. CONTRIBUTED CAPITAL

During fiscal year 1992-93 contributed capital increased or decreased by the following amounts (In Thousands):

<u>SOURCE</u>	<u>Enterprise Funds</u>				
	<u>AIRPORT</u>	<u>LIQUID WASTE</u>	<u>TRANSIT</u>	<u>SOLID WASTE</u>	<u>SANITATION AND WATER DISTRICTS</u>
Capital Grants	\$		186		
Developer's Contributions					621
Government's Contributions				33	
Total Additions (Reductions)	-0-	-0-	186	33	621
Accumulated Depreciation on Grant Funded Fixed Assets			(2,125)		
Contributed Capital, July 1	14,533	685	4,487	5,660	15,885
Contributed Capital, June 30	\$14,533	685	2,548	5,693	16,506

Internal Service Funds

<u>SOURCE</u>	<u>ROAD AND COMMUNICATION EQUIPMENT</u>	<u>PURCHASING</u>	<u>SPECIAL DISTRICT LOANS</u>	<u>OTHER MISCELLANEOUS</u>
Governments' Contributions	\$ -0-	-0-	-0-	-0-
Total Additions (Reductions)	-0-	-0-	-0-	-0-
Contributed Capital, July 1	11,976	1,171	905	49
Contributed Capital, June 30	\$ 11,976	1,171	905	49

6. COMMITMENTS AND CONTINGENCIESA. LITIGATION

In addition to the accrued liability for litigation and Workers Compensation claims described in Note 3E, the County has a potential liability of \$17.8 million that could result if unfavorable final decisions were rendered in numerous lawsuits to which the County is a named defendant. Appropriations are budgeted annually for those portions of obligations coming due that fiscal year. Estimates of potential liabilities described above include estimates of claims incurred, but not reported at June 30, 1993.

B. UNRECORDED LEAVE BENEFITS

County employees have unrecorded accumulated benefits of approximately \$70.3 million in sick leave. These benefits are not payable to employees upon termination and are normally liquidated in future years as employees elect to use their benefits as prescribed by Civil Service rules and regulations. Accumulated vacation, sick leave, and compensatory time off for which employees are eligible for payment upon separation has been recorded as current or long-term liabilities in the appropriate funds or Long-Term Debt Account Group as described in Note 1E.

C. TAX AND REVENUE ANTICIPATION NOTES

At June 30, 1993, \$360 million of Tax and Revenue Anticipation Notes issued during fiscal year 1992-93 were still outstanding. Monies for full redemption of these notes were fully segregated in a separate repayment fund at June 30, 1993, and subsequently used to redeem the notes on July 30, 1993. The liability for these notes is shown in the General Fund. On July 1, 1993, the County issued \$360 million of Tax and Revenue Anticipation notes to finance fiscal year 1993-94 General Fund cash flow requirements and another \$500 million of floating rate, taxable notes to be used for investment purposes. The issues will be redeemed on June 29 and July 29, 1994, respectively.

D. THIRD PARTY DEBT**Mortgage Revenue Bonds**

Single Family Mortgage Revenue Bonds have been issued to provide funds to purchase mortgage loans secured by first trust deeds on newly constructed and existing single-family residences. The purpose of this program is to provide low interest rate home mortgage loans to persons of low or moderate income who are unable to qualify for conventional mortgages at market rates. Multi-family Housing Revenue Bonds are issued to provide construction and permanent financing to developers of multi-family residential rental projects located in the County to be partially occupied by persons of low or moderate income. Between December 1980 and December 1985, the County issued \$119,334,000 of Mortgage Revenue Bonds.

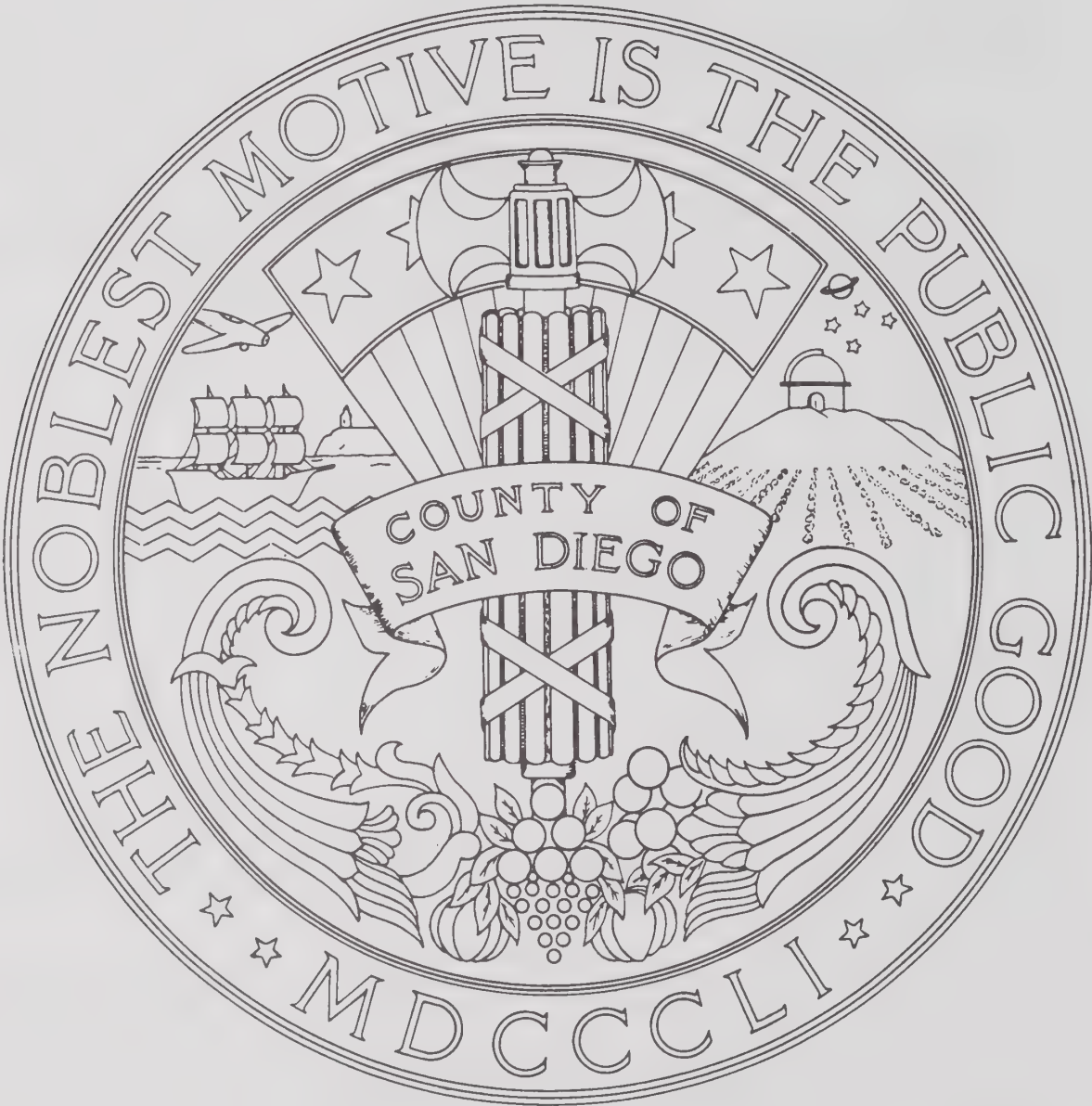
Industrial Development Revenue Bonds

Industrial Development Revenue Bonds have been issued to provide financial assistance for the acquisition, construction, and installation of facilities for industrial, commercial, or business purposes to mutually benefit the citizens of the County. The County issued \$3,500,000 of such bonds in October 1987.

Mortgage Revenue Bonds and Industrial Development Revenue bonds, together with interest thereon, are limited obligations of the County payable solely from bond proceeds, revenues and other amounts derived solely from home mortgage and developer loans secured by first deeds of trust, irrevocable letters of credit, and irrevocable surety bonds. In the opinion of County officials, these bonds are not payable from any revenues or assets of the County, and neither the full faith and credit nor the taxing authority of the County, the State or any political subdivision thereof is obligated to the payment of the principal or interest on the bonds. Accordingly, no liability for these bonds have been recorded in the General Long-Term Debt Account Group.

E. FEDERAL PROGRAMS

The County participates in a number of federal financial assistance programs. Although these programs have been audited in accordance with the provisions of the Single Audit Act of 1984 through June 30, 1992, the resolution of previously identified questioned costs has not occurred. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.



GENERAL FUND

THE GENERAL FUND FINANCES THE LEGALLY AUTHORIZED ACTIVITIES OF THE COUNTY OF SAN DIEGO NOT PROVIDED FOR IN OTHER RESTRICTED FUNDS. GENERAL FUND REVENUES ARE DERIVED FROM SUCH SOURCES AS TAXES, LICENSES AND PERMITS, FINES, FORFEITURES AND PENALTIES, USE OF MONEY AND PROPERTY, AID FROM OTHER GOVERNMENTAL AGENCIES, CHARGES FOR CURRENT SERVICES, AND OTHER REVENUE. GENERAL FUND EXPENDITURES AND ENCUMBRANCES ARE CLASSIFIED BY THE FUNCTIONS OF GENERAL GOVERNMENTAL, PUBLIC PROTECTION, PUBLIC WAYS AND FACILITIES, HEALTH AND SANITATION, PUBLIC ASSISTANCE, EDUCATION, RECREATIONAL AND CULTURAL SERVICES, CAPITAL OUTLAY, AND DEBT SERVICE. APPROPRIATIONS ARE MADE FROM THE FUND ANNUALLY. THE FUND WILL CONTINUE TO EXIST INDEFINITELY.

GENERAL FUND
BALANCE SHEET
June 30, 1993

With Comparative Figures for Year Ended June 30, 1992
(In Thousands)

STATEMENT 2

<u>ASSETS</u>	<u>1993</u>	<u>1992</u>
Equity in Pooled Cash and Investments	\$ 5,128	11,347
Collections in Transit	705	686
Imprest Cash	148	147
Taxes Receivable (Schedule 4)	52,799	49,289
Accounts and Notes Receivable, net of allowance of \$3,572 in 1993 (\$9,017 in 1992)	72,953	60,472
Due from Other Funds	429,670	270,435
Due from Other Funds - Loans	701	587
Inventory of Materials and Supplies	9,749	9,351
Deposits with Others	<u>15</u>	<u>15</u>
Total Assets	<u>\$571,868</u>	<u>402,329</u>
<u>LIABILITIES AND FUND BALANCES</u>		
Liabilities:		
Accounts Payable	\$ 21,274	25,814
Accrued Payroll	37,110	31,734
Amount Due for Tax and Revenue Anticipation Notes	374,286	210,080
Due to Other Funds	9,213	7,081
Obligations Under Reverse Repurchase Agreements	223	596
Deferred Property Tax Revenue (Schedule 4)	49,087	45,346
Other Deferred Revenue	<u>35,389</u>	<u>36,796</u>
Total Liabilities	<u>526,582</u>	<u>357,447</u>
Fund Balances:		
Reserved for Encumbrances	23,652	26,239
Reserved for Loans	3,228	3,093
Reserved for Deposits with Others	15	15
Reserved for Inventory of Material and Supplies	9,749	9,351
Unreserved:		
Designated for Subsequent Years'		
Expenditures	1,928	4,272
Undesignated	<u>6,714</u>	<u>1,912</u>
Total Fund Balances (Statement 2A)	<u>45,286</u>	<u>44,882</u>
Total Liabilities and Fund Balances	<u>\$571,868</u> (Statement 1A)	<u>402,329</u>

See Accompanying Independent Auditors' Report

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year Ended June 30, 1993
With Comparative Figures for Year Ended June 30, 1992
(In Thousands)

STATEMENT 2A

	<u>1993</u>	<u>1992</u>
Revenues:		
Taxes	\$ 358,409	371,043
Licenses, Permits, and Franchises	19,564	18,471
Fines, Forfeitures, and Penalties	16,957	12,051
Revenue from Use of Money and Property	24,991	18,598
Aid from Other Governmental Agencies - State	737,810	731,055
Aid from Other Governmental Agencies - Federal	448,534	420,689
Aid from Other Governmental Agencies - Other	6,491	7,458
Charges for Current Services	128,818	128,697
Other Revenue	<u>10,065</u>	<u>11,979</u>
Total Revenues	<u>1,751,639</u>	<u>1,720,041</u>
Expenditures:		
General	167,136	173,217
Public Protection	421,625	413,237
Public Ways and Facilities	1,048	1,139
Health	233,589	233,805
Public Assistance	892,530	879,859
Education	225	291
Recreational and Cultural	6,157	6,229
Capital Outlay	11,462	3,745
Debt Service	<u>14,133</u>	<u>12,085</u>
Total Expenditures	<u>1,747,905</u>	<u>1,723,607</u>
Excess of Revenues Over (Under) Expenditures	<u>3,734</u>	<u>(3,566)</u>
Other Financing Sources (Uses):		
Sale of Fixed Assets	842	150
Issuance of Lease Purchase	11,462	3,745
Operating Transfers In	4,812	10,568
Operating Transfers (Out)	<u>(20,844)</u>	<u>(28,104)</u>
Total Other Financing Sources (Uses)	<u>(3,728)</u>	<u>(13,641)</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	6	(17,207)
Fund Balance - Beginning of Year	44,882	60,666
Residual Equity Transfers		
From (To) Other Funds		3
Increase (Decrease) in:		
Reserve for Inventory of Materials and Supplies	<u>398</u>	<u>1,420</u>
Fund Balance - End of Year (Statement 2)	<u>\$ 45,286</u>	<u>44,882</u>

See Accompanying Independent Auditors' Report

FINANCIAL REPORT OF SAN DIEGO COUNTY

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1993
(In Thousands)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	STATEMENT 2B VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Taxes	\$ 358,409		358,409	375,552	(17,143)
Licenses, Permits, and Franchises	19,564		19,564	20,224	(660)
Fines, Forfeitures, and Penalties	16,957		16,957	13,472	3,485
Revenue from the Use of Money and Property	24,991		24,991	19,542	5,449
Aid from Other Governmental Agencies - State	737,810		737,810	756,081	(18,271)
Aid from Other Governmental Agencies - Federal	448,534		448,534	443,213	5,321
Aid from Other Governmental Agencies - Other	6,491		6,491	7,391	(900)
Charges for Current Services	128,818		128,818	146,530	(17,712)
Other Revenue	<u>10,065</u>		<u>10,065</u>	<u>17,341</u>	<u>(7,276)</u>
Total Revenues	<u>1,751,639</u>		<u>1,751,639</u>	<u>1,799,346</u>	<u>(47,707)</u>
Expenditures:					
General:					
Legislative and Administrative:					
Supervisor, District #1					
Salaries and Employee Benefits	466		466	467	1
Services and Supplies	<u>4</u>		<u>4</u>	<u>15</u>	<u>11</u>
Total	<u>470</u>		<u>470</u>	<u>482</u>	<u>12</u>
Supervisor, District #2					
Salaries and Employee Benefits	481		481	507	26
Services and Supplies	<u>11</u>		<u>11</u>	<u>12</u>	<u>1</u>
Total	<u>492</u>		<u>492</u>	<u>519</u>	<u>27</u>
Supervisor, District #3					
Salaries and Employee Benefits	462		462	484	22
Services and Supplies	<u>10</u>	1	<u>11</u>	<u>12</u>	<u>1</u>
Total	<u>472</u>	1	<u>473</u>	<u>496</u>	<u>23</u>
Supervisor, District #4					
Salaries and Employee Benefits	479		479	489	10
Services and Supplies	<u>6</u>	2	<u>8</u>	<u>15</u>	<u>7</u>
Total	<u>485</u>	2	<u>487</u>	<u>504</u>	<u>17</u>
Supervisor, District #5					
Salaries and Employee Benefits	512		512	513	1
Services and Supplies	<u>1</u>		<u>1</u>	<u>8</u>	<u>7</u>
Total	<u>513</u>		<u>513</u>	<u>521</u>	<u>8</u>

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1993
(In Thousands)

					STATEMENT 2B (continued)
	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General: (continued)					
Legislative and Administrative:					
Board of Supervisors					
- General					
Salaries and Employee					
Benefits	\$ 96		96	99	3
Services and Supplies	<u>22</u>	<u>1</u>	<u>23</u>	<u>24</u>	<u>1</u>
Total	<u>118</u>	<u>1</u>	<u>119</u>	<u>123</u>	<u>4</u>
Clerk, Board of Supervisors					
Salaries and Employee					
Benefits	1,329		1,329	1,344	15
Services and Supplies	<u>108</u>	<u>2</u>	<u>110</u>	<u>120</u>	<u>10</u>
Total	<u>1,437</u>	<u>2</u>	<u>1,439</u>	<u>1,464</u>	<u>25</u>
Chief Administrative Office					
Salaries and Employee					
Benefits	6,394		6,394	6,400	6
Services and Supplies	2,724	289	3,013	3,136	123
Other Charges	4	2	6	8	2
Fixed Assets	18		18	18	-0-
Expenditure Transfer	<u> </u>	<u>(28)</u>	<u>(28)</u>	<u> </u>	<u>28</u>
Total	<u>9,140</u>	<u>263</u>	<u>9,403</u>	<u>9,562</u>	<u>159</u>
Community Enhancement					
Other Charges	<u>1,683</u>	<u>7</u>	<u>1,690</u>	<u>1,697</u>	<u>7</u>
Transborder Affairs					
Salaries and Employee					
Benefits	379		379	381	2
Services and Supplies	<u>10</u>		<u>10</u>	<u>11</u>	<u>1</u>
Total	<u>389</u>		<u>389</u>	<u>392</u>	<u>3</u>
Total Legislative and Administrative	<u>15,199</u>	<u>276</u>	<u>15,475</u>	<u>15,760</u>	<u>285</u>
Finance:					
Auditor and Controller					
Salaries and Employee					
Benefits	7,963		7,963	8,165	202
Services and Supplies	375	49	424	461	37
Other Charges	1		1	5	4
Fixed Assets	<u>26</u>	<u>10</u>	<u>36</u>	<u>38</u>	<u>2</u>
Total	<u>8,365</u>	<u>59</u>	<u>8,424</u>	<u>8,669</u>	<u>245</u>

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1993
(In Thousands)

	STATEMENT 2B (continued)				
	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General: (continued)					
Finance: (continued)					
Assessor					
Salaries and Employee					
Benefits	\$12,877		12,877	13,556	679
Services and Supplies	<u>441</u>	<u>61</u>	<u>502</u>	<u>547</u>	<u>45</u>
Total	<u>13,318</u>	<u>61</u>	<u>13,379</u>	<u>14,103</u>	<u>724</u>
Treasurer - Tax Collector					
Salaries and Employee					
Benefits	3,668		3,668	3,827	159
Services and Supplies	1,452	70	1,522	1,648	126
Fixed Assets	<u>25</u>	<u>122</u>	<u>147</u>	<u>147</u>	<u>-0-</u>
Total	<u>5,145</u>	<u>192</u>	<u>5,337</u>	<u>5,622</u>	<u>285</u>
Purchasing Agent					
Salaries and Employee					
Benefits	2,121		2,121	2,123	2
Services and Supplies	<u>86</u>	<u>5</u>	<u>91</u>	<u>92</u>	<u>1</u>
Total	<u>2,207</u>	<u>5</u>	<u>2,212</u>	<u>2,215</u>	<u>3</u>
Revenue and Recovery					
Salaries and Employee					
Benefits	7,621		7,621	7,786	165
Services and Supplies	470	114	584	594	10
Fixed Assets	<u>221</u>	<u>3</u>	<u>224</u>	<u>224</u>	<u>-0-</u>
Total	<u>8,312</u>	<u>117</u>	<u>8,429</u>	<u>8,604</u>	<u>175</u>
Total Finance	<u>37,347</u>	<u>434</u>	<u>37,781</u>	<u>39,213</u>	<u>1,432</u>
Counsel:					
County Counsel					
Salaries and Employee					
Benefits	8,362		8,362	8,566	204
Services and Supplies	740	86	826	868	42
Other Charges	<u>5,300</u>	<u>—</u>	<u>5,300</u>	<u>5,300</u>	<u>-0-</u>
Total Counsel	<u>14,402</u>	<u>86</u>	<u>14,488</u>	<u>14,734</u>	<u>246</u>
Personnel:					
Department of Human Resources					
Salaries and Employee					
Benefits	5,564		5,564	5,866	302
Services and Supplies	2,814	173	2,987	3,547	560
Other Charges	39		39	39	-0-
Fixed Assets	<u>44</u>	<u>—</u>	<u>44</u>	<u>44</u>	<u>-0-</u>
Total	<u>8,461</u>	<u>173</u>	<u>8,634</u>	<u>9,496</u>	<u>862</u>

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1993
(In Thousands)

STATEMENT 2B (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General: (continued)					
Personnel: (continued)					
Equal Opportunity Management					
Salaries and Employee Benefits	\$ 464		464	479	15
Services and Supplies	30		30	30	-0-
Total	494		494	509	15
Civil Service Commission					
Salaries and Employee Benefits	256		256	256	-0-
Services and Supplies	15		15	16	1
Total	271		271	272	1
Total Personnel	9,226	173	9,399	10,277	878
Elections:					
Registrar of Voters					
Salaries and Employee Benefits	2,674		2,674	2,676	2
Services & Supplies	2,101	117	2,218	2,273	55
Other Charges	90		90	93	3
Fixed Assets	1		1	1	-0-
Total Elections	4,866	117	4,983	5,043	60
Property Management:					
General Services					
Salaries and Employee Benefits	17,277		17,277	17,373	96
Services and Supplies	10,700	835	11,535	11,670	135
Other Charges	41		41	51	10
Fixed Assets	48	15	63	65	2
Expenditure Transfer	(1,843)		(1,843)	(1,949)	(106)
Total	26,223	850	27,073	27,210	137
Public Services Utilities					
Services and Supplies	17,442	188	17,630	17,822	192
Fixed Assets		1	1	1	-0-
Expenditure Transfer	(860)		(860)	(749)	111
Total	16,582	189	16,771	17,074	303
Property Management					
Services and Supplies	2,528	958	3,486	4,721	1,235
Fixed Assets	1	26	27	27	-0-
Expenditure Transfer		(879)	(879)		879
Total	2,529	105	2,634	4,748	2,114

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1993
(In Thousands)

	STATEMENT 2B (continued)				
	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General: (continued)					
Property Management: (continued)					
Countywide Rents & Leases					
Services and Supplies	\$ 12,496	289	12,785	13,483	698
Expenditure Transfer	(1,229)		(1,229)	(1,346)	(117)
Total	<u>11,267</u>	<u>289</u>	<u>11,556</u>	<u>12,137</u>	<u>581</u>
Total Property Management	<u>56,601</u>	<u>1,433</u>	<u>58,034</u>	<u>61,169</u>	<u>3,135</u>
Other General:					
Electronic Data Processing					
Salaries and Employee					
Benefits	14,246		14,246	14,591	345
Services and Supplies	3,642	581	4,223	4,357	134
Other Charges	299	8	307	307	-0-
Fixed Assets	<u>175</u>	<u>107</u>	<u>282</u>	<u>285</u>	<u>3</u>
Total	<u>18,362</u>	<u>696</u>	<u>19,058</u>	<u>19,540</u>	<u>482</u>
Electronic Systems & Equipment					
Services and Supplies	6,337	186	6,523	6,805	282
Other Charges	2,343		2,343	2,343	-0-
Fixed Assets	636	772	1,408	1,428	20
Expenditure Transfer	(335)	(34)	(369)	(297)	72
Total	<u>8,981</u>	<u>924</u>	<u>9,905</u>	<u>10,279</u>	<u>374</u>
Equipment Acquisitions					
Other Charges	77	199	276	299	23
Fixed Assets	<u>2,075</u>	<u>1,049</u>	<u>3,124</u>	<u>7,682</u>	<u>4,558</u>
Total	<u>2,152</u>	<u>1,248</u>	<u>3,400</u>	<u>7,981</u>	<u>4,581</u>
Contingency Reserve					
Reserves				<u>1,984</u>	<u>1,984</u>
Total Other General	<u>29,495</u>	<u>2,868</u>	<u>32,363</u>	<u>39,784</u>	<u>7,421</u>
Total General	<u>167,136</u>	<u>5,387</u>	<u>172,523</u>	<u>185,980</u>	<u>13,457</u>
Public Protection:					
Judicial:					
Superior Court					
Salaries and Employee					
Benefits	33,512		33,512	33,674	162
Services and Supplies	7,287	519	7,806	7,806	
Other Charges	2		2	5	3
Fixed Assets	510	362	872	872	-0-
Expenditure Transfers		(436)	(436)		436
Total	<u>41,311</u>	<u>445</u>	<u>41,756</u>	<u>42,357</u>	<u>601</u>

GENERAL FUND
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
 Year Ended June 30, 1993
 (In Thousands)

STATEMENT 2B (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Public Protection: (continued)					
Judicial: (continued)					
El Cajon Municipal Court					
Salaries and Employee					
Benefits	\$ 5,393		5,393	5,439	46
Services and Supplies	468	93	561	565	4
Fixed Assets	<u>30</u>	<u>—</u>	<u>30</u>	<u>30</u>	<u>-0-</u>
Total	<u>5,891</u>	<u>93</u>	<u>5,984</u>	<u>6,034</u>	<u>50</u>
North County Municipal Court					
Salaries and Employee					
Benefits	6,425		6,425	6,426	1
Services and Supplies	887	50	937	937	-0-
Fixed Assets	<u>70</u>	<u>42</u>	<u>112</u>	<u>112</u>	<u>-0-</u>
Total	<u>7,382</u>	<u>92</u>	<u>7,474</u>	<u>7,475</u>	<u>1</u>
South Bay Municipal Court					
Salaries and Employee					
Benefits	3,710		3,710	3,873	163
Services and Supplies	364	4	368	373	5
Other Charges	1		1	2	1
Fixed Assets	<u>47</u>	<u>19</u>	<u>66</u>	<u>66</u>	<u>-0-</u>
Total	<u>4,122</u>	<u>23</u>	<u>4,145</u>	<u>4,314</u>	<u>169</u>
San Diego Municipal Court					
Salaries and Employee					
Benefits	15,295		15,295	15,295	-0-
Services and Supplies	2,011	48	2,059	2,059	-0-
Fixed Assets	<u>355</u>	<u>59</u>	<u>414</u>	<u>414</u>	<u>-0-</u>
Total	<u>17,661</u>	<u>107</u>	<u>17,768</u>	<u>17,768</u>	<u>-0-</u>
Municipal Court EDP Services					
Salaries and Employee					
Benefits	379		379	380	1
Services and Supplies	555	260	815	817	2
Fixed Assets	<u>439</u>	<u>149</u>	<u>588</u>	<u>603</u>	<u>15</u>
Total	<u>1,373</u>	<u>409</u>	<u>1,782</u>	<u>1,800</u>	<u>18</u>
Grand Jury					
Salaries and Employee					
Benefits	54		54	55	1
Services and Supplies	165	2	167	182	15
Fixed Assets	<u>1</u>	<u>21</u>	<u>22</u>	<u>30</u>	<u>8</u>
Total	<u>220</u>	<u>23</u>	<u>243</u>	<u>267</u>	<u>24</u>

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1993
(In Thousands)

	STATEMENT 2B (continued)				
	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Public Protection: (continued)					
Judicial: (continued)					
District Attorney					
Salaries and Employee					
Benefits	\$ 45,357		45,357	45,930	573
Services and Supplies	5,794	605	6,399	6,846	447
Other Charges	1,033	424	1,457	1,535	78
Fixed Assets	394	202	596	632	36
Expenditure Transfers		(280)	(280)		280
Total	<u>52,578</u>	<u>951</u>	<u>53,529</u>	<u>54,943</u>	<u>1,414</u>
Office of Defender Services					
Salaries and Employee					
Benefits	21,191		21,191	21,241	50
Services and Supplies	1,681	37	1,718	1,718	-0-
Fixed Assets	<u>19</u>		<u>19</u>	<u>19</u>	<u>-0-</u>
Total	<u>22,891</u>	<u>37</u>	<u>22,928</u>	<u>22,978</u>	<u>50</u>
Alternate Defense Counsel					
Salaries and Employee					
Benefits	749		749	749	-0-
Services and Supplies	9,378	614	9,992	9,992	-0-
Fixed Assets	<u>5</u>		<u>5</u>	<u>5</u>	<u>-0-</u>
Total	<u>10,132</u>	<u>614</u>	<u>10,746</u>	<u>10,746</u>	<u>-0-</u>
Conflict Public Defender					
Salaries and Employee					
Benefits	3,283		3,283	3,517	234
Services and Supplies	406	3	409	410	1
Fixed Assets	<u>7</u>	<u>1</u>	<u>8</u>	<u>8</u>	<u>-0-</u>
Total	<u>3,696</u>	<u>4</u>	<u>3,700</u>	<u>3,935</u>	<u>235</u>
Total Judicial	<u>167,257</u>	<u>2,798</u>	<u>170,055</u>	<u>172,617</u>	<u>2,562</u>
Police Protection:					
Sheriff					
Salaries and Employee					
Benefits	130,466		130,466	131,929	1,463
Services and Supplies	15,566	1,924	17,490	17,830	340
Other Charges	5,510	712	6,222	6,556	334
Fixed Assets	313	422	735	753	18
Expenditure Transfer		(44)	(44)		44
Total	<u>151,855</u>	<u>3,014</u>	<u>154,869</u>	<u>157,068</u>	<u>2,199</u>
Marshall					
Salaries and Employee					
Benefits	18,247		18,247	18,247	-0-
Services and Supplies	368	54	422	491	69
Fixed Assets	<u>50</u>	<u>103</u>	<u>153</u>	<u>372</u>	<u>219</u>
Total	<u>18,665</u>	<u>157</u>	<u>18,822</u>	<u>19,110</u>	<u>288</u>
Total Police Protection	<u>170,520</u>	<u>3,171</u>	<u>173,691</u>	<u>176,178</u>	<u>2,487</u>

GENERAL FUND
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
 Year Ended June 30, 1993
 (In Thousands)

					STATEMENT 2B (continued)
	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Public Protection: (continued)					
Detention and Correction:					
Probation					
Salaries and Employee					
Benefits	\$47,339	5	47,344	47,719	375
Services and Supplies	3,364	238	3,602	4,199	597
Other Charges	489	74	563	582	19
Fixed Assets	<u>52</u>	<u>79</u>	<u>131</u>	<u>139</u>	<u>8</u>
Total Detention and					
Correction	<u>51,244</u>	<u>396</u>	<u>51,640</u>	<u>52,639</u>	<u>999</u>
Protective Inspection:					
Agriculture					
Salaries and Employee					
Benefits	4,755		4,755	4,780	25
Services and Supplies	425	54	479	580	101
Other Charges	10	1	11	21	10
Fixed Assets	<u>16</u>	<u>24</u>	<u>40</u>	<u>44</u>	<u>4</u>
Total Protective Inspection	<u>5,206</u>	<u>79</u>	<u>5,285</u>	<u>5,425</u>	<u>140</u>
Other Protection:					
Animal Control					
Salaries and Employee					
Benefits	4,877		4,877	5,107	230
Services and Supplies	405	22	427	431	4
Other Charges	1		1	1	-0-
Fixed Assets	<u>3</u>	<u>—</u>	<u>3</u>	<u>3</u>	<u>-0-</u>
Total	<u>5,286</u>	<u>22</u>	<u>5,308</u>	<u>5,542</u>	<u>234</u>
LAFCO Administration					
Other Charges	<u>251</u>		<u>251</u>	<u>331</u>	<u>80</u>
Recorder					
Salaries and Employee					
Benefits	3,576		3,576	3,696	120
Services and Supplies	544	90	634	1,019	385
Fixed Assets	<u>370</u>	<u>64</u>	<u>434</u>	<u>592</u>	<u>158</u>
Total	<u>4,490</u>	<u>154</u>	<u>4,644</u>	<u>5,307</u>	<u>663</u>
Public Administrator					
Salaries and Employee					
Benefits	1,966		1,966	2,004	38
Services and Supplies	115	37	152	152	-0-
Other Charges	74	19	93	93	-0-
Fixed Assets	<u>18</u>	<u>—</u>	<u>18</u>	<u>18</u>	<u>-0-</u>
Total	<u>2,173</u>	<u>56</u>	<u>2,229</u>	<u>2,267</u>	<u>38</u>

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1993
(In Thousands)

				STATEMENT 2B (continued)	
	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Public Protection: (continued)					
Other Protection: (continued)					
Coroner					
Salaries and Employee					
Benefits	\$ 2,951		2,951	3,013	62
Services and Supplies	506	21	527	527	-0-
Fixed Assets		67	67	72	5
Total	<u>3,457</u>	<u>88</u>	<u>3,545</u>	<u>3,612</u>	<u>67</u>
Planning and Land Use					
Salaries and Employee					
Benefits	10,144		10,144	11,395	1,251
Services and Supplies	1,585	699	2,284	3,337	1,053
Fixed Assets	19		19	21	2
Expenditure Transfers	(7)	(353)	(360)		360
Total	<u>11,741</u>	<u>346</u>	<u>12,087</u>	<u>14,753</u>	<u>2,666</u>
Total Other Protection	<u>27,398</u>	<u>666</u>	<u>28,064</u>	<u>31,812</u>	<u>3,748</u>
Total Public Protection	<u>421,625</u>	<u>7,110</u>	<u>428,735</u>	<u>438,671</u>	<u>9,936</u>
Public Ways and Facilities:					
Public Ways:					
Public Works - Transportation					
Services and Supplies	1,048	87	1,135	1,172	37
Fixed Assets				23	23
Expenditure Transfer		(80)	(80)		80
Total Public Ways and Facilities	<u>1,048</u>	<u>7</u>	<u>1,055</u>	<u>1,195</u>	<u>140</u>
Health:					
Health Services					
Salaries and Employee					
Benefits	96,090		96,090	98,691	2,601
Services and Supplies	110,260	8,581	118,841	120,846	2,005
Other Charges	26,660	2,004	28,664	28,664	-0-
Fixed Assets	598	69	667	691	24
Expenditure Transfer	(19)	(5,921)	(5,940)		5,940
Total Health	<u>233,589</u>	<u>4,733</u>	<u>238,322</u>	<u>248,892</u>	<u>10,570</u>
Public Assistance:					
Administration:					
Social Services					
Salaries and Employee					
Benefits	126,354		126,354	129,251	2,897
Services and Supplies	84,732	1,949	86,681	88,662	1,981
Other Charges	665,140	357	665,497	667,686	2,189
Fixed Assets	498	45	543	725	182
Expenditure Transfer		(410)	(410)		410
Total Administration	<u>876,724</u>	<u>1,941</u>	<u>878,665</u>	<u>886,324</u>	<u>7,659</u>

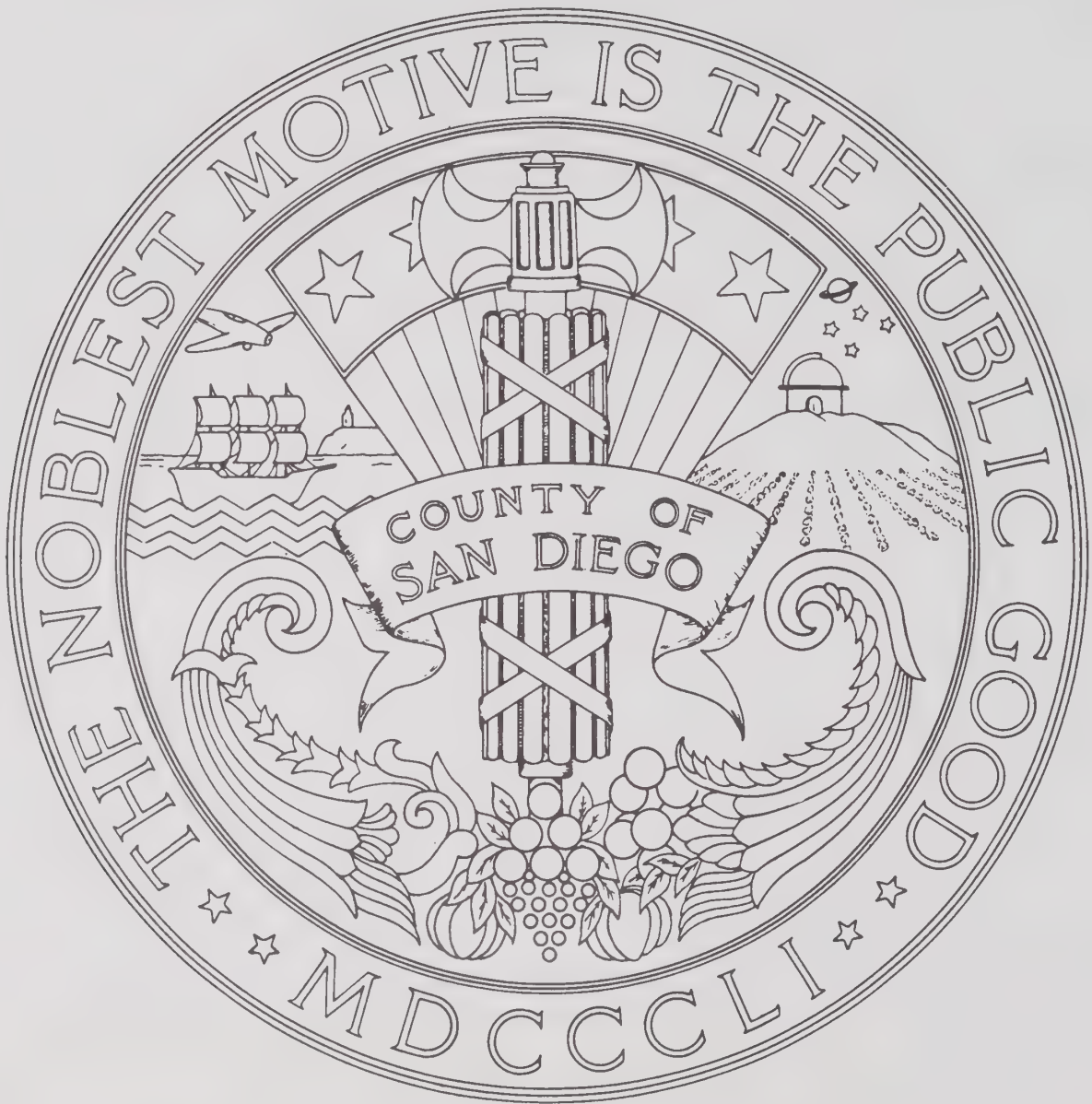
GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1993
(In Thousands)

STATEMENT 2B (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Public Assistance: (continued)					
Other Assistance:					
Housing and Community Development					
Salaries and Employee					
Benefits	\$ 3,819		3,819	3,962	143
Services and Supplies	1,878	3,750	5,628	8,061	2,433
Other Charges	378	1,246	1,624	2,842	1,218
Expenditure Transfer		(6,632)	(6,632)		6,632
Total	<u>6,075</u>	<u>(1,636)</u>	<u>4,439</u>	<u>14,865</u>	<u>10,426</u>
Area Agency on Aging					
Salaries and Employee					
Benefits	3,481		3,481	3,539	58
Services and Supplies	6,250	964	7,214	8,239	1,025
Fixed Assets		2	2	3	1
Total	<u>9,731</u>	<u>966</u>	<u>10,697</u>	<u>11,781</u>	<u>1,084</u>
Total Other Assistance	<u>15,806</u>	<u>(670)</u>	<u>15,136</u>	<u>26,646</u>	<u>11,510</u>
Total Public Assistance	<u>892,530</u>	<u>1,271</u>	<u>893,801</u>	<u>912,970</u>	<u>19,169</u>
Education:					
Agricultural Education:					
Farm Advisor					
Salaries and Employee					
Benefits	209		209	252	43
Services and Supplies	16		16	19	3
Total Education	<u>225</u>		<u>225</u>	<u>271</u>	<u>46</u>
Recreational and Cultural Services:					
Recreational Facilities:					
Parks and Recreation					
Salaries and Employee					
Benefits	5,422		5,422	5,613	191
Services and Supplies	698	262	960	1,126	166
Other Charges	20	398	418	428	10
Fixed Assets	17	10	27	29	2
Expenditure Transfer		(107)	(107)		107
Total Recreational and Cultural Services	<u>6,157</u>	<u>563</u>	<u>6,720</u>	<u>7,196</u>	<u>476</u>
Capital Outlay:	<u>11,462</u>	<u>(11,462)</u>			
Debt Service:					
Interest on Notes and Warrants	<u>14,133</u>		<u>14,133</u>	<u>14,142</u>	<u>9</u>
Total Expenditures	<u>1,747,905</u>	<u>7,609</u>	<u>1,755,514</u>	<u>1,809,317</u>	<u>53,803</u>
Excess of Revenues Over (Under) Expenditures	<u>3,734</u>	<u>(7,609)</u>	<u>(3,875)</u>	<u>(9,971)</u>	<u>6,096</u>

GENERAL FUND
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
 Year Ended June 30, 1993
 (In Thousands)

	STATEMENT 2B (continued)				
	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Other Financing Sources (Uses):					
Sale of Fixed Assets	\$ 842		842	920	(78)
Issuance of Lease Purchases	11,462	(11,462)	-0-		-0-
Operating Transfers In	4,812		4,812	3,774	1,038
Operating Transfers (Out)	(20,844)	(4,581)	(25,425)	(34,233)	8,808
Encumbrances, Beginning of Year	<u> </u>	<u>26,239</u>	<u>26,239</u>	<u>26,239</u>	<u>-0-</u>
Total Other Financing Sources (Uses)	<u>(3,728)</u>	<u>10,196</u>	<u>6,468</u>	<u>(3,300)</u>	<u>9,768</u>
Excess of Revenue Over (Under) Expenditures and Other Financing Sources(Uses)	<u>\$ 6</u>	<u>2,587</u>	<u>2,593</u>	<u>(13,271)</u>	<u>15,864</u>



SPECIAL REVENUE FUNDS

ROAD FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FOR MAINTENANCE AND CONSTRUCTION OF ROADWAYS AND FOR SPECIALIZED ENGINEERING SERVICES TO OTHER GOVERNMENTAL UNITS AND THE PUBLIC. REVENUES CONSIST PRIMARILY OF THE COUNTY'S SHARE OF STATE HIGHWAY USER TAXES AND ARE SUPPLEMENTED BY FEDERAL FUNDS, VEHICLE CODE FINES, AND FEES AND REIMBURSEMENTS FOR ENGINEERING SERVICES PROVIDED.

SURVEY MONUMENT PRESERVATION FUND

THIS FUND WAS ESTABLISHED TO RECEIVE A USER FEE AS CONDITION PRECEDENT TO THE RECORDING OF GRANT DEEDS CONVEYING REAL PROPERTY BY THE COUNTY RECORDER AND TO PAY EXPENSES AUTHORIZED BY THE COUNTY SURVEYOR IN RETRACEMENT OR REMONUMENT SURVEY OF MAJOR HISTORICAL LAND DIVISION LINES.

GRAZING LAND FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXTEND THE COUNTY'S SHARE OF GRAZING LAND LEASE REVENUES COLLECTED BY THE FEDERAL BUREAU OF LAND MANAGEMENT. EXPENDITURES ARE RECOMMENDED BY THE GRAZING ADVISORY BOARD FOR IMPROVEMENTS TO THE LAND.

FISH AND GAME PROPAGATION FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXPEND THE COUNTY'S 50% SHARE OF COURT FINES LEVIED FOR VIOLATIONS OF FISH AND GAME LAWS WITHIN THE COUNTY. THE STATE OF CALIFORNIA RECEIVES THE OTHER 50% SHARE AS WELL AS ADMINISTRATIVE EXPENSES. THE FISH AND WILDLIFE COMMITTEE RECOMMENDS EXPENDITURES FROM THE FUND THAT WILL IMPROVE THE HABITAT FOR WILDLIFE PROPAGATION.

COUNTY LIBRARY FUND

THIS FUND WAS ESTABLISHED TO PROVIDE LIBRARY SERVICES FOR THE UNINCORPORATED AREA AS WELL AS SOME OF THE INCORPORATED CITIES WITHIN THE COUNTY. THE COUNTY LIBRARY NOW OPERATES A HEADQUARTERS, 31 BRANCHES AND 2 BOOKMOBILES. PROPERTY TAXES PROVIDE MOST OF THE FUND'S REVENUES, FEDERAL AID, STATE AID AND FINES PROVIDE THE REMAINING REVENUES.

ASSET FORFEITURE PROGRAM FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR ASSETS WHICH HAVE BEEN SEIZED BY LAW ENFORCEMENT AGENCIES DURING THE INVESTIGATION OF CRIMINAL ACTIVITIES. THESE MONIES AND THE INTEREST DERIVED THEREFROM ARE USED FOR THE PREVENTION, INVESTIGATION, APPREHENSION AND PROSECUTION OF DRUG AND OTHER CRIMINAL LAW VIOLATORS.

SHERIFF'S INMATE WELFARE FUND

THIS FUND WAS ESTABLISHED TO RECEIVE TELEPHONE COMMISSIONS AND PROFITS FROM A STORE OPERATED IN CONNECTION WITH THE COUNTY JAIL. FUND EXPENDITURES, BY LAW, MUST BE SOLELY FOR THE BENEFIT, EDUCATION AND WELFARE OF CONFINED JAIL INMATES.

SPECIAL AVIATION FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FOR AIRPORT AND AVIATION PURPOSE CAPITAL IMPROVEMENTS INCLUDING REPAIRS OR REPLACEMENT OF CAPITAL ITEMS. REVENUES CONSIST OF AN ANNUAL ALLOCATION FOR EACH COUNTY OPERATED AIRPORT FROM THE STATE OF CALIFORNIA AS WELL AS ACQUISITION AND DEVELOPMENT FUNDS PROVIDED BY THE STATE FOR SPECIAL PROJECTS WITH PARTIAL MATCHING FROM THE AIRPORT ENTERPRISE FUND.

CABLE TV FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUE EARNED AND EXPENDITURES MADE FOR CABLE TELEVISION RELATED PROJECTS APPROPRIATED FOR THE BENEFIT OF THE CABLE SUBSCRIBERS WHO HAVE PAID THE USER FEES FOR THIS FUND.

PARK LAND DEDICATION FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXPEND SPECIAL PARK LAND DEDICATION FEES CHARGED TO DEVELOPERS OF LAND AS A CONDITION FOR APPROVAL OF ANY DEVELOPMENT. THE FEES ARE THEN USED FOR THE PURCHASE OF LAND AND THE DEVELOPMENT OF LAND FOR PARK OR RECREATIONAL FACILITIES. THESE FACILITIES SERVE THE FUTURE RESIDENTS OF SUCH DEVELOPMENTS. IN LIEU OF THE PAYMENT OF THESE FEES, THE DEVELOPER MAY DEDICATE LAND FOR PARK OR RECREATIONAL FACILITIES.

NONPROFIT CORPORATION FUND

THE NONPROFIT CORPORATION FUND, SAN DIEGO COUNTY CAPITAL ASSET LEASING CORPORATION, WAS ESTABLISHED AS A COST-EFFECTIVE MEANS OF FINANCING THE PURCHASE OF NECESSARY EQUIPMENT AND THE ACQUISITION AND CONSTRUCTION OF PERMANENT BUILDINGS ON BEHALF OF THE COUNTY THROUGH THE SALE OF TAX EXEMPT LEASEHOLD REVENUE BONDS/CERTIFICATES OF PARTICIPATION.

REDEVELOPMENT AGENCY FUNDS

THESE FUNDS ARE USED TO ACCOUNT FOR THE PROCEEDS OF REDEVELOPMENT AREA INCREMENTAL TAXES AND INTEREST REVENUES. REDEVELOPMENT PROJECT EXPENDITURES, IN ACCORDANCE WITH CALIFORNIA COMMUNITY REDEVELOPMENT LAW, INCLUDE ADMINISTRATIVE COSTS. OPERATING TRANSFERS MAY BE MADE TO OTHER REDEVELOPMENT AGENCY FUNDS.

COUNTY SERVICE AREAS FUNDS

THESE SPECIAL DISTRICT FUNDS WERE ESTABLISHED TO PROVIDE AUTHORIZED SERVICES SUCH AS ROAD, PARK, OR LIGHTING MAINTENANCE, FIRE PROTECTION, OR AMBULANCE SERVICE TO SPECIFIC AREAS IN THE COUNTY. THEY ARE FINANCED BY AD VALOREM PROPERTY TAXES IN THE AREA BENEFITED, OR BY SPECIAL ASSESSMENTS LEVIED ON SPECIFIC PROPERTIES.

FLOOD CONTROL DISTRICTS FUNDS

THESE FUNDS WERE ESTABLISHED TO ACCOUNT FOR REVENUES AND EXPENDITURES RELATED TO PROVIDING FLOOD CONTROL IN THE COUNTY. THEY ARE FINANCED PRIMARILY BY AD VALOREM PROPERTY TAXES AND FEDERAL GRANTS.

HOUSING AUTHORITY FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUES AND EXPENDITURES RELATED TO PROVIDING DECENT HOUSING IN A SUITABLE ENVIRONMENT FOR INDIVIDUALS WHO CANNOT AFFORD STANDARD PRIVATE HOUSING. CONTRACTS WITH THE U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT PROVIDE THE MAJOR FUNDING SOURCES.

OTHER SPECIAL DISTRICTS FUNDS

THESE SPECIAL DISTRICT FUNDS WERE ESTABLISHED TO PROVIDE AUTHORIZED SERVICES SUCH AS LIGHTING, PARK, OR AIR POLLUTION CONTROL. THEY ARE FINANCED BY AD VALOREM PROPERTY TAXES OR SPECIAL ASSESSMENTS IN THE AREAS BENEFITED, OR BY FEES OR SERVICES.

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1993
With Comparative Figures for June 30, 1992
(In Thousands)

STATEMENT 3

	ROAD	SURVEY MONUMENT PRESERVATION	GRAZING LAND	FISH & GAME PROPAGATION
ASSETS				
Equity in Pooled Cash and Investments	\$10,463	291	102	10
Cash with Fiscal Agent				
Collections in Transit	4	1		
Imprest Cash	3			
Taxes Receivable (Schedule 4)				
Accounts and Notes Receivable	1,958			
Allowance for Uncollectible Accounts Receivable	(52)			
Due from Other Funds	2,377		1	3
Due from Other Funds - Loans				
Inventory of Material and Supplies	1,862			
Deposits with Others	<u>55</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total Assets	<u>\$16,670</u>	<u>292</u>	<u>103</u>	<u>13</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 1,383			
Accrued Payroll	1,531			
Due to Other Funds	849	6		
Obligations Under Reverse Repurchase Agreements	455	13	4	
Due to Other Funds - Loans	5,000			
Deferred Property Tax Revenue (Schedule 4)				
Other Deferred Revenue	<u>38</u>	<u>—</u>	<u>—</u>	
Total Liabilities	<u>9,256</u>	<u>19</u>	<u>4</u>	
Fund Balances:				
Reserve for Encumbrances	7,226	8		
Reserve for Loans				
Reserve for Deposits with Others				
Reserve for Inventory of Material and Supplies	550			
Unreserved	<u>(362)</u>	<u>265</u>	<u>99</u>	<u>13</u>
Total Fund Balances (Statement 3A)	<u>7,414</u>	<u>273</u>	<u>99</u>	<u>13</u>
Total Liabilities and Fund Balances	<u>\$16,670</u>	<u>292</u>	<u>103</u>	<u>13</u>

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1993
With Comparative Figures for June 30, 1992
(In Thousands)

STATEMENT 3 (continued)

	COUNTY LIBRARY	ASSET FORFEITURE PROGRAM	SHERIFF'S INMATE WELFARE	SPECIAL AVIATION	CABLE TV
ASSETS					
Equity in Pooled Cash and Investments	\$1,359	4,119	1,164	52	555
Cash with Fiscal Agent					
Collections in Transit	5				19
Imprest Cash	2		7		
Taxes Receivable (Schedule 4)	780				
Accounts and Notes Receivable	1				201
Allowance for Uncollectible Accounts Receivable	(1)				
Due from Other Funds	130	62	29	1	15
Due from Other Funds - Loans					
Inventory of Material and Supplies	82				
Deposits with Other					
Total Assets	\$2,358	4,181	1,200	53	790
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ 136	97	7		1
Accrued Payroll	275				8
Due to Other Funds	93	37	30		
Obligations Under Reverse Repurchase Agreements	59	179	51	2	24
Due to Other Funds - Loans					
Deferred Property Tax Revenue (Schedule 4)	725				
Other Deferred Revenue					
Total Liabilities	1,288	313	88	2	33
Fund Balances:					
Reserve for Encumbrances	224	905	400		195
Reserve for Loans					
Reserve for Deposits with Others					
Reserve for Inventory of Material and Supplies	82				
Unreserved	764	2,963	712	51	562
Total Fund Balances (Statement 3A)	1,070	3,868	1,112	51	757
Total Liabilities and Fund Balances	\$2,358	4,181	1,200	53	790

FINANCIAL REPORT OF SAN DIEGO COUNTY

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1993
With Comparative Figures for June 30, 1992
(In Thousands)

STATEMENT 3 (continued)

	PARK LAND DEDICATION	NONPROFIT CORPORATION	REDEVELOPMENT AGENCY	COUNTY SERVICE AREAS	FLOOD CONTROL DISTRICTS
ASSETS					
Equity in Pooled Cash and Investments	\$11,274	96	9	7,636	135
Cash with Fiscal Agent		674			
Collections in Transit	3				
Imprest Cash					
Taxes Receivable (Schedule 4)					
Accounts and Notes Receivable				23	215
Allowance for Uncollectible Accounts Receivable					
Due from Other Funds	178	726		178	219
Due from Other Funds - Loans					157
Inventory of Material and Supplies					
Deposits with Others					54
Total Assets	<u>\$11,455</u>	<u>1,496</u>	<u>9</u>	<u>7,837</u>	<u>780</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$			582	5
Accrued Payroll				2	
Due to Other Funds	80	724	9	233	248
Obligations Under Reverse Repurchase Agreements	490	4		332	6
Due to Other Funds - Loans				863	831
Deferred Property Tax Revenue (Schedule 4)					
Other Deferred Revenue					
Total Liabilities	<u>570</u>	<u>728</u>	<u>9</u>	<u>2,012</u>	<u>1,090</u>
Fund Balances:					
Reserve for Encumbrances	2,630			669	88
Reserve for Loans					157
Reserve for Deposits with Others					54
Reserve for Inventory of Material and Supplies					
Unreserved	<u>8,255</u>	<u>768</u>		<u>5,156</u>	<u>(609)</u>
Total Fund Balances (Statement 3A)	<u>10,885</u>	<u>768</u>	<u>-0-</u>	<u>5,825</u>	<u>(310)</u>
Total Liabilities and Fund Balances	<u>\$11,455</u>	<u>1,496</u>	<u>9</u>	<u>7,837</u>	<u>780</u>

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1993
With Comparative Figures for June 30, 1992
(In Thousands)

STATEMENT 3 (continued)

	HOUSING AUTHORITY	OTHER SPECIAL DISTRICTS	TOTALS	
			1993	1992
ASSETS				
Equity in Pooled Cash and Investments	\$ 6,149	15,380	58,794	51,827
Cash with Fiscal Agent	65		739	759
Collections in Transit		57	89	200
Imprest Cash		1	13	6
Taxes Receivable (Schedule 4)			780	707
Accounts and Notes Receivable	7,535	11	9,944	7,904
Allowance for Uncollectible Accounts Receivable			(53)	(78)
Due from Other Funds	243	217	4,379	3,785
Due from Other Funds - Loans			157	157
Inventory of Material and Supplies		194	2,138	2,037
Deposits with Others	52		161	149
Total Assets	<u>\$14,044</u>	<u>15,860</u>	<u>77,141</u>	<u>67,453</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 477	52	2,740	1,916
Accrued Payroll		397	2,213	1,861
Due to Other Funds	990	86	3,385	4,323
Obligations Under Reverse Repurchase Agreements	267	669	2,555	2,720
Due to Other Funds - Loans			6,694	1,717
Deferred Property Tax Revenue (Schedule 4)			725	650
Other Deferred Revenue	950	624	1,612	1,518
Total Liabilities	<u>2,684</u>	<u>1,828</u>	<u>19,924</u>	<u>14,705</u>
Fund Balances:				
Reserve for Encumbrances		1,194	13,539	11,066
Reserve for Loans	7,177		7,334	6,781
Reserve for Deposits with Others			54	54
Reserve for Inventory of Material and Supplies		194	826	787
Unreserved	4,183	12,644	35,464	34,060
Total Fund Balances (Statement 3A)	<u>11,360</u>	<u>14,032</u>	<u>57,217</u>	<u>52,748</u>
Total Liabilities and Fund Balances	<u>\$14,044</u>	<u>15,860</u>	<u>77,141</u> (Statement 1A)	<u>67,453</u>

FINANCIAL REPORT OF SAN DIEGO COUNTY

SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 Year Ended June 30, 1993
 With Comparative Figures for Year Ended June 30, 1992
 (In Thousands)

STATEMENT 3A

	ROAD	SURVEY MONUMENT PRESERVATION	GRAZING LAND	FISH AND GAME PROPAGATION	COUNTY LIBRARY	ASSET FORFEITURE PROGRAM
Revenues:						
Taxes	\$ 5,506				7,315	
Licenses, Permits, and Franchises	43					
Fines, Forfeitures, and Penalties	13			21		1,948
Revenue from Use of Money and Property	1,389		7		45	315
Aid from Other Governmental Agencies - State	31,523				330	
Aid from Other Governmental Agencies - Federal	2,208				26	
Aid from Other Governmental Agencies - Other	367				20	
Charges for Current Services	17,306	111			341	
Other Revenue	<u>48</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>5</u>	<u>98</u>
Total Revenues	<u>58,403</u>	<u>111</u>	<u>7</u>	<u>21</u>	<u>8,082</u>	<u>2,361</u>
Expenditures:						
Current						
General						
Public Protection			9	33		2,067
Public Ways and Facilities	61,304					
Health and Sanitation					8,158	
Education						
Recreational and Cultural	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total Expenditures	<u>61,304</u>	<u>—</u>	<u>9</u>	<u>33</u>	<u>8,158</u>	<u>2,067</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,901)</u>	<u>111</u>	<u>(2)</u>	<u>(12)</u>	<u>(76)</u>	<u>294</u>
Other Financing Sources (Uses):						
Sale of Fixed Assets	27					
Operating Transfers In	952				576	81
Operating Transfers (Out)	(294)	(152)			(4)	(768)
Long-Term Debt Proceeds						
Transfers to Escrow Agent	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total Other Financing Sources (Uses)	<u>685</u>	<u>(152)</u>	<u>—</u>	<u>—</u>	<u>572</u>	<u>(687)</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>(2,216)</u>	<u>(41)</u>	<u>(2)</u>	<u>(12)</u>	<u>496</u>	<u>(393)</u>
Fund Balances - Beginning of Year	9,604	314	101	25	579	4,261
Residual Equity Transfer From (To) Other Funds						
Increase (Decrease) in: Reserve for Inventory of Material and Supplies	<u>26</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(5)</u>	<u>—</u>
Fund Balances - End of Year (Statement 3)	<u>\$ 7,414</u>	<u>273</u>	<u>99</u>	<u>13</u>	<u>1,070</u>	<u>3,868</u>

See Accompanying Independent Auditors' Report

Continued on next page

FINANCIAL REPORT OF SAN DIEGO COUNTY

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1993
With Comparative Figures for Year Ended June 30, 1992
(In Thousands)

STATEMENT 3A (continued)

	SHERIFF'S INMATE WELFARE	SPECIAL AVIATION	CABLE TV	PARK LAND DEDICATION	NONPROFIT CORPORATION
Revenues:					
Taxes	\$				
Licenses, Permits, and Franchises			1,096	537	
Fines, Forfeitures, and Penalties					
Revenue from Use of Money and					
Property	2,292	9	75	772	29
Aid from Other Governmental					
Agencies - State		112			
Aid from Other Governmental					
Agencies - Federal					
Aid from Other Governmental					
Agencies - Other					6
Charges for Current Services	160	10			
Other Revenue	103		2		
Total Revenues	2,555	131	1,173	1,309	35
Expenditures:					
Current					
General	1,693		319		4,660
Public Protection					
Public Ways and Facilities		205			
Health and Sanitation					
Education					
Recreational and Cultural				71	
Total Expenditures	1,693	205	319	71	4,660
Excess of Revenues Over					
(Under) Expenditures	862	(74)	854	1,238	(4,625)
Other Financing Sources (Uses):					
Sale of Fixed Assets					
Operating Transfers In	250				17,524
Operating Transfers (Out)			(755)	(1,077)	(17,897)
Long-Term Debt Proceeds					4,926
Transfers to Escrow Agent					
Total Other Financing					
Sources (Uses)	250		(755)	(1,077)	4,553
Excess of Revenues Over (Under)					
Expenditures and Other					
Financing Sources (Uses)	1,112	(74)	99	161	(72)
Fund Balances - Beginning of Year	-0-	125	658	10,724	840
Residual Equity Transfers					
From (To) Other Funds					
Increase (Decrease) in:					
Reserve for Inventory of					
Material and Supplies					
Fund Balances - End of Year					
(Statement 3)	\$1,112	51	757	10,885	768

See Accompanying Independent Auditors' Report

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FINANCIAL REPORT OF SAN DIEGO COUNTY

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1993
With Comparative Figures for Year Ended June 30, 1992
(In Thousands)

STATEMENT 3A (continued)

	COUNTY SERVICE AREAS	FLOOD CONTROL DISTRICTS	HOUSING AUTHORITY	OTHER SPECIAL DISTRICTS	TOTALS	
					1993	1992
Revenues:						
Taxes	\$1,451	1,496		853	16,621	15,993
Licenses, Permits, and Franchises				6,509	8,185	8,426
Fines, Forfeitures, and Penalties				523	2,505	3,082
Revenue from Use of Money and						
Property	500	47	447	872	6,799	4,809
Aid from Other Governmental						
Agencies - State	34	31		575	32,605	33,717
Aid from Other Governmental						
Agencies - Federal	23	272	31,256	833	34,618	34,938
Aid from Other Governmental						
Agencies - Other	31	98	2,941	4,019	7,482	5,763
Charges for Current Services	3,509	587	588	369	22,981	22,725
Other Revenue	56	73	1,411	(254)	1,542	1,031
Total Revenues	5,604	2,604	36,643	14,299	133,338	130,484
Expenditures:						
Current						
General			35,030		41,702	39,402
Public Protection	489	2,763			5,361	4,361
Public Ways and Facilities	1,262			895	63,666	63,974
Health and Sanitation	3,290			9,329	12,619	13,051
Education					8,158	9,257
Recreational and Cultural	483			19	573	280
Total Expenditures	5,524	2,763	35,030	10,243	132,079	130,325
Excess of Revenues Over						
(Under) Expenditures	80	(159)	1,613	4,056	1,259	159
Other Financing Sources (Uses):						
Sale of Fixed Assets	7				34	23
Operating Transfers In			75		19,458	23,710
Operating Transfers (Out)	(26)		(273)	(1)	(21,247)	(25,673)
Long-Term Debt Proceeds					4,926	448
Transfers to Escrow Agent						(4)
Total Other Financing						
Sources (Uses)	(19)		(198)	(1)	3,171	(1,496)
Excess of Revenues Over (Under)						
Expenditures and Other						
Financing Sources (Uses)	61	(159)	1,415	4,055	4,430	(1,337)
Fund Balances - Beginning of Year	5,756	(151)	9,945	9,967	52,748	54,150
Residual Equity Transfers						
From (To) Other Funds	8			(8)	-0-	(3)
Increase (Decrease) in:						
Reserve for Inventory of						
Material and Supplies				18	39	(62)
Fund Balances - End of Year						
(Statement 3)	\$5,825	(310)	11,360	14,032	57,217	52,748

See Accompanying Independent Auditors' Report

FINANCIAL REPORT OF SAN DIEGO COUNTY

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1993
(In Thousands)

STATEMENT 38

	ROAD		SURVEY MONUMENT PRESERVATION		GRAZING LAND	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenues:						
Taxes	\$ 5,506	18,765				
Licenses, Permits, and Franchises	43	49				
Fines, Forfeitures, and Penalties	13	120				
Revenue from Use of Money and Property	1,389	1,845			7	
Aid from Other Governmental Agencies - State	31,523	34,038				
Aid from Other Governmental Agencies - Federal	2,208	799				
Aid from Other Governmental Agencies - Other	367	256				
Charges for Current Services	17,306	25,796	111	100		
Other Revenue	48	145	—	—	—	
Total Revenues	<u>58,403</u>	<u>81,813</u>	<u>111</u>	<u>100</u>	<u>7</u>	
Expenditures:						
Current						
General						
Public Protection					9	50
Public Ways and Facilities	68,142	102,243				
Health and Sanitation						
Education						
Recreational and Cultural	—	—			—	—
Total Expenditures	<u>68,142</u>	<u>102,243</u>			<u>9</u>	<u>50</u>
Excess of Revenues Over (Under) Expenditure	<u>(9,739)</u>	<u>(20,430)</u>	<u>111</u>	<u>100</u>	<u>(2)</u>	<u>(50)</u>
Other Financing Sources (Uses):						
Sale of Fixed Assets	27	1,840				
Operating Transfers In	952	1,000				
Operating Transfers (Out)	(682)	(775)	(160)	(200)		
Encumbrances, Beginning of Year	<u>6,523</u>	<u>6,523</u>	<u>22</u>	<u>22</u>		
Total Other Financing Sources (Uses)	<u>6,820</u>	<u>8,588</u>	<u>(138)</u>	<u>(178)</u>	—	—
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$(2,919)</u>	<u>(11,842)</u>	<u>(27)</u>	<u>(78)</u>	<u>(2)</u>	<u>(50)</u>

FINANCIAL REPORT OF SAN DIEGO COUNTY

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1993
(In Thousands)

STATEMENT 3B (continued)

	FISH AND GAME PROPAGATION		COUNTY LIBRARY		ASSET FORFEITURE PROGRAM	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenues:						
Taxes	\$		7,315	7,450		
Licenses, Permits, and Franchises						
Fines, Forfeitures, and Penalties	21	21			1,948	2,000
Revenue from Use of Money and Property			45	44	315	200
Aid from Other Governmental Agencies - State			330	375		
Aid from Other Governmental Agencies - Federal			26	60		
Aid from Other Governmental Agencies - Other			20			
Charges for Current Services			341	335		10
Other Revenue	—	2	5	41	98	50
Total Revenues	21	23	8,082	8,305	2,361	2,260
Expenditures:						
Current						
General						
Public Protection	33	51			2,935	3,586
Public Ways and Facilities						
Health and Sanitation						
Education			8,382	8,835		
Recreational and Cultural	—	—	—	—	—	—
Total Expenditures	33	51	8,382	8,835	2,935	3,586
Excess of Revenues Over (Under) Expenditures	(12)	(28)	(300)	(530)	(574)	(1,326)
Other Financing Sources (Uses):						
Sale of Fixed Assets						
Operating Transfers In			576	576	81	81
Operating Transfers (Out)			(4)	(102)	(805)	(1,038)
Encumbrances, Beginning of Year			47	47	254	254
Total Other Financing Sources (Uses)	—	—	619	521	(470)	(703)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$(12)	(28)	319	(9)	(1,044)	(2,029)

SPECIAL REVENUE FUNDS
 COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
 BUDGET AND ACTUAL (BUDGETARY BASIS)
 Year Ended June 30, 1993
 (In Thousands)

STATEMENT 3B (continued)

	SHERIFF'S INMATE WELFARE		SPECIAL AVIATION		CABLE TV	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenues:						
Taxes	\$					
Licenses, Permits, and Franchises					1,096	707
Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property	2,292	1,080	9	48	75	60
Aid from Other Governmental Agencies - State			112	393		
Aid from Other Governmental Agencies - Federal						
Aid from Other Governmental Agencies - Other						
Charges for Current Services	160	240	10	48		
Other Revenue	<u>103</u>	<u> </u>	<u> </u>	<u> </u>	<u>2</u>	<u> </u>
Total Revenues	<u>2,555</u>	<u>1,320</u>	<u>131</u>	<u>489</u>	<u>1,173</u>	<u>767</u>
Expenditures:						
Current						
General					503	616
Public Protection	2,093	2,636				
Public Ways and Facilities			205	663		
Health and Sanitation						
Education						
Recreational and Cultural	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>2,093</u>	<u>2,636</u>	<u>205</u>	<u>663</u>	<u>503</u>	<u>616</u>
Excess of Revenues Over (Under) Expenditures	<u>462</u>	<u>(1,316)</u>	<u>(74)</u>	<u>(174)</u>	<u>670</u>	<u>151</u>
Other Financing Sources (Uses):						
Sale of Fixed Assets						
Operating Transfers In	250	250				
Operating Transfers (Out)					(766)	(766)
Encumbrances, Beginning of Year	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u>163</u>	<u>163</u>
Total Other Financing Sources (Uses)	<u>250</u>	<u>250</u>	<u> </u>	<u> </u>	<u>(603)</u>	<u>(603)</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ 712</u>	<u>(1,066)</u>	<u>(74)</u>	<u>(174)</u>	<u>67</u>	<u>(452)</u>

FINANCIAL REPORT OF SAN DIEGO COUNTY

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1993
(In Thousands)

STATEMENT 3B (continued)

	PARK LAND DEDICATION		COUNTY SERVICE AREAS	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenues:				
Taxes	\$		1,451	1,437
Licenses, Permits, and Franchises	537	782		
Fines, Forfeitures, and Penalties				
Revenue from Use of Money and Property	772	969	500	108
Aid from Other Governmental Agencies - State			34	25
Aid from Other Governmental Agencies - Federal			23	
Aid from Other Governmental Agencies - Other			31	
Charges for Current Services			3,509	3,633
Other Revenue			56	
Total Revenues	<u>1,309</u>	<u>1,751</u>	<u>5,604</u>	<u>5,203</u>
Expenditures:				
Current				
General				
Public Protection			567	702
Public Ways and Facilities			1,486	2,205
Health and Sanitation			3,650	3,975
Education				
Recreational and Cultural	<u>71</u>	<u>7,875</u>	<u>490</u>	<u>994</u>
Total Expenditures	<u>71</u>	<u>7,875</u>	<u>6,193</u>	<u>7,876</u>
Excess of Revenues Over (Under) Expenditures	<u>1,238</u>	<u>(6,124)</u>	<u>(589)</u>	<u>(2,673)</u>
Other Financing Sources (Uses):				
Sale of Fixed Assets			7	
Operating Transfers In				
Operating Transfers (Out)	(3,707)	(3,717)	(26)	(26)
Encumbrances, Beginning of Year	<u>2,272</u>	<u>2,272</u>	<u>638</u>	<u>638</u>
Total Other Financing Sources (Uses)	<u>(1,435)</u>	<u>(1,445)</u>	<u>619</u>	<u>612</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ (197)</u>	<u>(7,569)</u>	<u>30</u>	<u>(2,061)</u>

SPECIAL REVENUE FUNDS
 COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
 BUDGET AND ACTUAL (BUDGETARY BASIS)
 Year Ended June 30, 1993
 (In Thousands)

STATEMENT 3B (continued)

	FLOOD CONTROL DISTRICTS		HOUSING AUTHORITY	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenues:				
Taxes	\$1,496	1,324		
Licenses, Permits, and Franchises				
Fines, Forfeitures, and Penalties				
Revenue from Use of Money and				
Property	47		447	
Aid from Other Governmental				
Agencies - State	31	35		1,843
Aid from Other Governmental				
Agencies - Federal	272		31,256	56,857
Aid from Other Governmental				
Agencies - Other	98	186	2,941	1,507
Charges for Current Services	587	2,334	588	1,111
Other Revenue	<u>73</u>	<u>95</u>	<u>1,411</u>	<u>544</u>
Total Revenues	<u>2,604</u>	<u>3,974</u>	<u>36,643</u>	<u>61,862</u>
Expenditures:				
Current				
General			35,030	63,846
Public Protection	2,851	4,020		
Public Ways and Facilities				
Health and Sanitation				
Education				
Recreational and Cultural				
Total Expenditures	<u>2,851</u>	<u>4,020</u>	<u>35,030</u>	<u>63,846</u>
Excess of Revenues Over				
(Under) Expenditures	<u>(247)</u>	<u>(46)</u>	<u>1,613</u>	<u>(1,984)</u>
Other Financing Sources (Uses):				
Sale of Fixed Assets				
Operating Transfers In			75	1,625
Operating Transfers (Out)			(273)	(273)
Encumbrances, Beginning of Year	<u>98</u>	<u>98</u>		
Total Other Financing				
Sources (Uses)	<u>98</u>	<u>98</u>	<u>(198)</u>	<u>1,352</u>
Excess of Revenues Over (Under)				
Expenditures and Other				
Financing Sources (Uses)	<u>\$ (149)</u>	<u>52</u>	<u>1,415</u>	<u>(632)</u>

FINANCIAL REPORT OF SAN DIEGO COUNTY

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1993
(In Thousands)

STATEMENT 3B (continued)

	OTHER SPECIAL DISTRICTS		TOTALS		
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Taxes	\$ 853	1,672	16,621	30,648	(14,027)
Licenses, Permits, and Franchises	6,509	6,948	8,185	8,486	(301)
Fines, Forfeitures, and Penalties	523	400	2,505	2,541	(36)
Revenue from Use of Money and Property	872	369	6,770	4,723	2,047
Aid from Other Governmental Agencies - State	575	570	32,605	37,279	(4,674)
Aid from Other Governmental Agencies - Federal	833	1,113	34,618	58,829	(24,211)
Aid from Other Governmental Agencies - Other	4,019	902	7,476	2,851	4,625
Charges for Current Services	369	330	22,981	33,937	(10,956)
Other Revenue	(254)		1,542	877	665
Total Revenues	<u>14,299</u>	<u>12,304</u>	<u>133,303</u>	<u>180,171</u>	<u>(46,868)</u>
Expenditures:					
Current					
General			35,533	64,462	28,929
Public Protection			8,488	11,045	2,557
Public Ways and Facilities	914	1,185	70,747	106,296	35,549
Health and Sanitation	10,501	13,098	14,151	17,073	2,922
Education			8,382	8,835	453
Recreational and Cultural	19	19	580	8,888	8,308
Total Expenditures	<u>11,434</u>	<u>14,302</u>	<u>137,881</u>	<u>216,599</u>	<u>78,718</u>
Excess of Revenues Over (Under) Expenditures	<u>2,865</u>	<u>(1,998)</u>	<u>(4,578)</u>	<u>(36,428)</u>	<u>31,850</u>
Other Financing Sources (Uses):					
Sale of Fixed Assets			34	1,840	(1,806)
Operating Transfers In			1,934	3,532	(1,598)
Operating Transfers (Out)	(4)	(4)	(6,427)	(6,901)	474
Encumbrances, Beginning of Year	<u>1,049</u>	<u>1,049</u>	<u>11,066</u>	<u>11,066</u>	<u>-0-</u>
Total Other Financing Sources (Uses)	<u>1,045</u>	<u>1,045</u>	<u>6,607</u>	<u>9,537</u>	<u>(2,930)</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ 3,910</u>	<u>(953)</u>	<u>2,029</u>	<u>(26,891)</u>	<u>28,920</u>

See Accompanying Independent Auditors' Report

FINANCIAL REPORT OF SAN DIEGO COUNTY

ROAD FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1993
(In Thousands)

					STATEMENT 3C
	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Taxes	\$ 5,506		5,506	18,765	(13,259)
Licenses, Permits, and Franchises	43		43	49	(6)
Fines, Forfeitures, and Penalties	13		13	120	(107)
Revenue from Use of Money and Property	1,389		1,389	1,845	(456)
Aid from Other Governmental Agencies - State	31,523		31,523	34,038	(2,515)
Aid from Other Governmental Agencies - Federal	2,208		2,208	799	1,409
Aid from Other Governmental Agencies - Other	367		367	256	111
Charges for Current Services	17,306		17,306	25,796	(8,490)
Other Revenue	<u>48</u>		<u>48</u>	<u>145</u>	<u>(97)</u>
Total Revenues	<u>58,403</u>		<u>58,403</u>	<u>81,813</u>	<u>(23,410)</u>
Expenditures:					
Public Ways and Facilities					
Public Ways					
Salaries and Employee Benefits	28,426		28,426	30,550	2,124
Services and Supplies	31,986	14,776	46,762	63,546	16,784
Other Charges	715	101	816	6,481	5,665
Fixed Assets	177	135	312	1,042	730
Expenditure Transfer		(8,174)	(8,174)		8,174
Reserves				<u>624</u>	<u>624</u>
Total Expenditures	<u>61,304</u>	<u>6,838</u>	<u>68,142</u>	<u>102,243</u>	<u>34,101</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,901)</u>	<u>(6,838)</u>	<u>(9,739)</u>	<u>(20,430)</u>	<u>10,691</u>
Other Financing Sources (Uses):					
Sale of Fixed Assets	27		27	1,840	(1,813)
Operating Transfers In	952		952	1,000	(48)
Operating Transfers (Out)	(294)	(388)	(682)	(775)	93
Encumbrances, Beginning of Year		<u>6,523</u>	<u>6,523</u>	<u>6,523</u>	<u>-0-</u>
Total Other Financing Sources (Uses)	<u>685</u>	<u>6,135</u>	<u>6,820</u>	<u>8,588</u>	<u>(1,768)</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$(2,216)</u>	<u>(703)</u>	<u>(2,919)</u>	<u>(11,842)</u>	<u>8,923</u>

FINANCIAL REPORT OF SAN DIEGO COUNTY

SURVEY MONUMENT PRESERVATION FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1993
(In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Charges for Current Services	\$111		111	100	11
Other Financing Sources (Uses):					
Operating Transfers (Out)	(152)	(8)	(160)	(200)	40
Encumbrances, Beginning of Year	—	22	22	22	-0-
Total Other Financing Sources (Uses)	(152)	14	(138)	(178)	40
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$(41)	14	(27)	(78)	51

GRAZING LAND FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1993
(In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Revenue from Use of Money and Property	\$ 7		7		7
Expenditures:					
Public Protection					
Other Protection					
Other Charges	9	—	9	50	41
Excess of Revenues Over (Under) Expenditures	\$(2)	-0-	(2)	(50)	48

FISH AND GAME PROPAGATION FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1993
(In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Fines, Forfeitures, and Penalties	\$ 21		21	21	-0-
Other Revenue	—		—	2	(2)
Total Revenues	21		21	23	(2)
Expenditures:					
Public Protection					
Other Protection					
Services and Supplies				2	2
Other Charges	33		33	49	16
Total Expenditures	33	—	33	51	18
Excess of Revenues Over (Under) Expenditures	\$(12)	-0-	(12)	(28)	16

FINANCIAL REPORT OF SAN DIEGO COUNTY

COUNTY LIBRARY FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1993
(In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Taxes	\$7,315		7,315	7,450	(135)
Revenue from Use of Money and Property	45		45	44	1
Aid from Other Governmental Agencies - State	330		330	375	(45)
Aid from Other Governmental Agencies - Federal	26		26	60	(34)
Aid from Other Governmental Agencies - Other	20		20		20
Charges for Current Services	341		341	335	6
Other Revenue	<u>5</u>		<u>5</u>	<u>41</u>	<u>(36)</u>
Total Revenues	<u>8,082</u>		<u>8,082</u>	<u>8,305</u>	<u>(223)</u>
Expenditures:					
Education					
Library Services					
Salaries and Employee Benefits	5,399		5,399	5,605	206
Services and Supplies	2,718	218	2,936	3,144	208
Fixed Assets	<u>41</u>	<u>6</u>	<u>47</u>	<u>86</u>	<u>39</u>
Total Expenditures	<u>8,158</u>	<u>224</u>	<u>8,382</u>	<u>8,835</u>	<u>453</u>
Excess of Revenues Over (Under) Expenditures	<u>(76)</u>	<u>(224)</u>	<u>(300)</u>	<u>(530)</u>	<u>230</u>
Other Financing Sources (Uses):					
Operating Transfers In	576		576	576	-0-
Operating Transfers (Out)	(4)		(4)	(102)	98
Encumbrances, Beginning of Year	<u> </u>	<u>47</u>	<u>47</u>	<u>47</u>	<u>-0-</u>
Total Other Financing Sources (Uses)	<u>572</u>	<u>47</u>	<u>619</u>	<u>521</u>	<u>98</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ 496</u>	<u>(177)</u>	<u>319</u>	<u>(9)</u>	<u>328</u>

ASSET FORFEITURE PROGRAM FUND
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
 Year Ended June 30, 1993
 (In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Fines, Forfeitures, and Penalties	\$1,948		1,948	2,000	(52)
Revenue from Use of Money and Property	315		315	200	115
Charges for Current Services				10	(10)
Other Revenue	<u>98</u>		<u>98</u>	<u>50</u>	<u>48</u>
Total Revenues	<u>2,361</u>		<u>2,361</u>	<u>2,260</u>	<u>101</u>
Expenditures:					
Public Protection					
Other Protection					
Services and Supplies	322	95	417	562	145
Other Charges	1,000		1,000	1,000	-0-
Fixed Assets	<u>745</u>	<u>773</u>	<u>1,518</u>	<u>2,024</u>	<u>506</u>
Total Expenditures	<u>2,067</u>	<u>868</u>	<u>2,935</u>	<u>3,586</u>	<u>651</u>
Excess Revenues Over (Under) Expenditures	<u>294</u>	<u>(868)</u>	<u>(574)</u>	<u>(1,326)</u>	<u>752</u>
Other Financing Sources (Uses):					
Operating Transfers (In)	81		81	81	-0-
Operating Transfers (Out)	(768)	(37)	(805)	(1,038)	233
Encumbrances, Beginning of Year	<u> </u>	<u>254</u>	<u>254</u>	<u>254</u>	<u>-0-</u>
Total Other Financing Sources (Uses)	<u>(687)</u>	<u>217</u>	<u>(470)</u>	<u>(703)</u>	<u>233</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ (393)</u>	<u>(651)</u>	<u>(1,044)</u>	<u>(2,029)</u>	<u>985</u>

SHERIFF'S INMATE WELFARE
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
 Year Ended June 30, 1993
 (In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Revenue from Use of Money and Property	\$2,292		2,292	1,080	1,212
Charges for Current Services	160		160	240	(80)
Other Revenue	<u>103</u>		<u>103</u>		<u>103</u>
Total Revenues	<u>2,555</u>		<u>2,555</u>	<u>1,320</u>	<u>1,235</u>
Expenditures:					
Public Protection					
Police Protection					
Services and Supplies	1,614	378	1,992	2,406	414
Fixed Assets	79	22	101	218	117
Reserves	<u> </u>	<u> </u>	<u> </u>	<u>12</u>	<u>12</u>
Total Expenditures	<u>1,693</u>	<u>400</u>	<u>2,093</u>	<u>2,636</u>	<u>543</u>
Excess of Revenues Over (Under) Expenditures	<u>862</u>	<u>(400)</u>	<u>462</u>	<u>(1,316)</u>	<u>1,778</u>
Other Financing Sources:					
Operating Transfers In	<u>250</u>	<u> </u>	<u>250</u>	<u>250</u>	<u>-0-</u>
Excess of Revenue Over (Under) Expenditures and Other Financing Sources	<u>\$1,112</u>	<u>(400)</u>	<u>712</u>	<u>(1,066)</u>	<u>1,778</u>

SPECIAL AVIATION FUND
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
 Year Ended June 30, 1993
 (In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Revenue from Use of Money and Property	\$ 9		9	48	(39)
Aid from Other Governmental Agencies - State	112		112	393	(281)
Charges for Current Services	<u>10</u>		<u>10</u>	<u>48</u>	<u>(38)</u>
Total Revenues	<u>131</u>		<u>131</u>	<u>489</u>	<u>(358)</u>
Expenditures:					
Public Ways and Facilities					
Transportation Terminals					
Services and Supplies	<u>205</u>	<u> </u>	<u>205</u>	<u>663</u>	<u>458</u>
Excess of Revenues Over (Under) Expenditures	<u>\$(74)</u>	<u>-0-</u>	<u>(74)</u>	<u>(174)</u>	<u>100</u>

CABLE TV FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1993
(In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Licenses, Permits, and Franchises	\$1,096		1,096	707	389
Revenue from Use of Money and Property	75		75	60	15
Other Revenue	<u>2</u>		<u>2</u>	<u>—</u>	<u>2</u>
Total Revenues	<u>1,173</u>		<u>1,173</u>	<u>767</u>	<u>406</u>
Expenditures:					
General					
Communication					
Salaries and Employee Benefits	152		152	169	17
Services and Supplies	44	29	73	136	63
Other Charges	6		6	18	12
Fixed Assets	117	155	272	272	-0-
Reserves	<u>—</u>	<u>—</u>	<u>—</u>	<u>21</u>	<u>21</u>
Total Expenditures	<u>319</u>	<u>184</u>	<u>503</u>	<u>616</u>	<u>113</u>
Excess of Revenues Over (Under) Expenditures	<u>854</u>	<u>(184)</u>	<u>670</u>	<u>151</u>	<u>519</u>
Other Financing Sources (Uses):					
Operating Transfers (Out)	(755)	(11)	(766)	(766)	-0-
Encumbrances, Beginning of Year	<u>—</u>	<u>163</u>	<u>163</u>	<u>163</u>	<u>-0-</u>
Total Other Financing Sources (Uses)	<u>(755)</u>	<u>152</u>	<u>(603)</u>	<u>(603)</u>	<u>-0-</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ <u>99</u>	<u>(32)</u>	<u>67</u>	<u>(452)</u>	<u>519</u>

PARK LAND DEDICATION FUND
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
 Year Ended June 30, 1993
 (In Thousands)

					STATEMENT 3C (continued)
	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Licenses, Permits, and Franchises	\$ 537		537	782	(245)
Revenue from Use of Money and Property	<u>772</u>		<u>772</u>	<u>969</u>	<u>(197)</u>
Total Revenues	<u>1,309</u>		<u>1,309</u>	<u>1,751</u>	<u>(442)</u>
Expenditures:					
Recreational and Cultural Services					
Recreational Facilities					
Other Charges	<u>71</u>		<u>71</u>	<u>7,875</u>	<u>7,804</u>
Excess of Revenues Over (Under) Expenditures	<u>1,238</u>		<u>1,238</u>	<u>(6,124)</u>	<u>7,362</u>
Other Financing Sources (Uses):					
Operating Transfers (Out)	(1,077)	(2,630)	(3,707)	(3,717)	10
Encumbrances, Beginning of Year	<u> </u>	<u>2,272</u>	<u>2,272</u>	<u>2,272</u>	<u>-0-</u>
Total Other Financing Sources (Uses)	<u>(1,077)</u>	<u>(358)</u>	<u>(1,435)</u>	<u>(1,445)</u>	<u>10</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ <u>161</u>	<u>(358)</u>	<u>(197)</u>	<u>(7,569)</u>	<u>7,372</u>

COUNTY SERVICE AREAS FUND
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
 Year Ended June 30, 1993
 (In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Taxes	\$1,451		1,451	1,437	14
Revenue from Use of Money and Property	500		500	108	392
Aid from Other Governmental Agencies - State	34		34	25	9
Aid from Other Governmental Agencies - Federal	23		23		23
Aid from Other Governmental Agencies - Other	31		31		31
Charges for Current Services	3,509		3,509	3,633	(124)
Other Revenue	<u>56</u>		<u>56</u>		<u>56</u>
Total Revenues	<u>5,604</u>		<u>5,604</u>	<u>5,203</u>	<u>401</u>
Expenditures:					
Public Protection					
Fire Protection					
Services and Supplies	453	21	474	511	37
Fixed Asset	36	57	93	181	88
Reserves				<u>10</u>	<u>10</u>
Total Protection	<u>489</u>	<u>78</u>	<u>567</u>	<u>702</u>	<u>135</u>
Public Ways and Facilities					
Public Ways					
Services and Supplies	1,216	224	1,440	2,138	698
Other Charges	<u>46</u>		<u>46</u>	<u>67</u>	<u>21</u>
Total Public Ways and Facilities	<u>1,262</u>	<u>224</u>	<u>1,486</u>	<u>2,205</u>	<u>719</u>
Health and Sanitation					
Hospital Care					
Services and Supplies	3,280	360	3,640	3,948	308
Other Charges	<u>10</u>		<u>10</u>	<u>27</u>	<u>17</u>
Total Health and Sanitation	<u>3,290</u>	<u>360</u>	<u>3,650</u>	<u>3,975</u>	<u>325</u>
Recreational and Cultural					
Recreation Facilities					
Salaries and Employee Benefits	2		2	10	8
Services and Supplies	467	7	474	885	411
Fixed Assets	14		14	53	39
Reserves				<u>46</u>	<u>46</u>
Total Recreational and Cultural	<u>483</u>	<u>7</u>	<u>490</u>	<u>994</u>	<u>504</u>
Total Expenditures	<u>5,524</u>	<u>669</u>	<u>6,193</u>	<u>7,876</u>	<u>1,683</u>
Excess of Revenues Over (Under) Expenditures	<u>80</u>	<u>(669)</u>	<u>(589)</u>	<u>(2,673)</u>	<u>2,084</u>
Other Financing Sources (Uses):					
Sale of Fixed Assets	7		7		7
Operating Transfers (Out)	(26)		(26)	(26)	-0-
Encumbrances, Beginning of Year		638	638	638	-0-
Total Other Financing Sources (Uses)	<u>(19)</u>	<u>638</u>	<u>619</u>	<u>612</u>	<u>7</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ 61</u>	<u>(31)</u>	<u>30</u>	<u>(2,061)</u>	<u>2,091</u>

FLOOD CONTROL DISTRICTS FUND
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
 Year Ended June 30, 1993
 (In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Taxes	\$1,496		1,496	1,324	172
Revenue from Use of Money and Property	47		47		47
Aid from Other Governmental Agencies - State	31		31	35	(4)
Aid from Other Governmental Agencies - Federal	272		272		272
Aid from Other Governmental Agencies - Other	98		98	186	(88)
Charges for Current Services	587		587	2,334	(1,747)
Other Revenue	<u>73</u>		<u>73</u>	<u>95</u>	<u>(22)</u>
Total Revenues	<u>2,604</u>		<u>2,604</u>	<u>3,974</u>	<u>(1,370)</u>
Expenditures:					
Public Protection					
Flood Control					
Services and Supplies	2,666	483	3,149	3,920	771
Other Charges	<u>97</u>	<u>(395)</u>	<u>(298)</u>	<u>100</u>	<u>398</u>
Total Expenditures	<u>2,763</u>	<u>88</u>	<u>2,851</u>	<u>4,020</u>	<u>1,169</u>
Excess of Revenues Over (Under) Expenditures	<u>(159)</u>	<u>(88)</u>	<u>(247)</u>	<u>(46)</u>	<u>(201)</u>
Other Financing Sources (Uses):					
Encumbrances, Beginning of Year	—	98	98	98	-0-
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ (159)</u>	<u>10</u>	<u>(149)</u>	<u>52</u>	<u>(201)</u>

HOUSING AUTHORITY FUND
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
 Year Ended June 30, 1993
 (In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Revenue from Use of Money and Property	\$ 447		447		447
Aid from Other Governmental Agencies - State				1,843	(1,843)
Aid from Other Governmental Agencies - Federal	31,256		31,256	56,857	(25,601)
Aid from Other Governmental Agencies - Other	2,941		2,941	1,507	1,434
Charges for Current Services	588		588	1,111	(523)
Other Revenue	<u>1,411</u>		<u>1,411</u>	<u>544</u>	<u>867</u>
Total Revenues	<u>36,643</u>		<u>36,643</u>	<u>61,862</u>	<u>(25,219)</u>
Expenditures:					
General					
Other General					
Salaries and Employees Benefits	3,228		3,228	3,899	671
Services and Supplies	31,069	17	31,086	55,298	24,212
Other Charges	362	1	363	3,932	3,569
Fixed Assets	371	99	470	717	247
Expenditure Transfers		(117)	(117)		117
Total Expenditures	<u>35,030</u>	<u>-0-</u>	<u>35,030</u>	<u>63,846</u>	<u>28,816</u>
Excess of Revenues Over (Under) Expenditures	<u>1,613</u>	<u>-0-</u>	<u>1,613</u>	<u>(1,984)</u>	<u>3,597</u>
Other Financing Sources (Uses):					
Operating Transfers In	75		75	1,625	(1,550)
Operating Transfers (Out)	<u>(273)</u>		<u>(273)</u>	<u>(273)</u>	<u>-0-</u>
Total Other Financing Sources (Uses)	<u>(198)</u>		<u>(198)</u>	<u>1,352</u>	<u>(1,550)</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ 1,415</u>	<u>-0-</u>	<u>1,415</u>	<u>(632)</u>	<u>2,047</u>

FINANCIAL REPORT OF SAN DIEGO COUNTY

OTHER SPECIAL DISTRICTS FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1993
(In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Taxes	\$ 853		853	1,672	(819)
Licenses, Permits, and Franchises	6,509		6,509	6,948	(439)
Fines, Forfeitures, and Penalties	523		523	400	123
Revenue from Use of Money and Property	872		872	369	503
Aid from Other Governmental Agencies - State	575		575	570	5
Aid from Other Governmental Agencies - Federal	833		833	1,113	(280)
Aid from Other Governmental Agencies - Other	4,019		4,019	902	3,117
Charges for Current Services	369		369	330	39
Other Revenue	(254)		(254)		(254)
Total Revenues	<u>14,299</u>		<u>14,299</u>	<u>12,304</u>	<u>1,995</u>
Expenditures:					
Public Ways and Facilities					
Public Ways					
Services and Supplies	895	19	914	1,070	156
Fixed Assets				4	4
Reserves				111	111
Total Public Ways and Facilities	<u>895</u>	<u>19</u>	<u>914</u>	<u>1,185</u>	<u>271</u>
Health and Sanitation					
Health					
Salaries and Employee Benefits	7,326		7,326	8,047	721
Services and Supplies	1,677	814	2,491	3,845	1,354
Fixed Assets	326	358	684	828	144
Reserves				378	378
Total Health and Sanitation	<u>9,329</u>	<u>1,172</u>	<u>10,501</u>	<u>13,098</u>	<u>2,597</u>
Recreational and Cultural					
Recreation Facilities					
Services and Supplies	19		19	19	-0-
Total Expenditures	<u>10,243</u>	<u>1,191</u>	<u>11,434</u>	<u>14,302</u>	<u>2,868</u>
Excess of Revenues Over (Under) Expenditures	<u>4,056</u>	<u>(1,191)</u>	<u>2,865</u>	<u>(1,998)</u>	<u>4,863</u>
Other Financing Sources (Uses):					
Operating Transfers (Out)	(1)	(3)	(4)	(4)	-0-
Encumbrances, Beginning of Year		1,049	1,049	1,049	-0-
Total Other Financing Sources (Uses)	<u>(1)</u>	<u>1,046</u>	<u>1,045</u>	<u>1,045</u>	<u>-0-</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ 4,055</u>	<u>(145)</u>	<u>3,910</u>	<u>(953)</u>	<u>4,863</u>

DEBT SERVICE FUNDS

NONPROFIT CORPORATION FUND

THIS FUND RECEIVES RENTAL PAYMENTS BASED ON LEASE PURCHASE AGREEMENTS FROM THE CAPITAL OUTLAY FUND AND THE GENERAL FUND FOR PAYMENT OF PRINCIPAL AND INTEREST DUE ON LEASEHOLD REVENUE BONDS/CERTIFICATES OF PARTICIPATION. THESE DEBT ISSUANCES ARE LEGAL OBLIGATIONS OF A NONPROFIT CORPORATION AND WERE ISSUED TO FINANCE THE PURCHASING OF NECESSARY EQUIPMENT AND THE ACQUISITION AND CONSTRUCTION OF PERMANENT BUILDINGS BY THE COUNTY. THE DEBT IS SECURED BY THE LEASE-PURCHASE PAYMENTS FROM THE COUNTY.

JOINT POWERS AUTHORITY FUND

THIS FUND RECEIVES RENTAL PAYMENTS BASED ON A LEASE-PURCHASE AGREEMENT FROM THE CAPITAL OUTLAY FUND FOR PAYMENT OF PRINCIPAL AND INTEREST DUE ON CERTIFICATES OF PARTICIPATION. THIS DEBT ISSUANCE IS A LEGAL OBLIGATION OF A JOINT POWER AUTHORITY AND WAS ISSUED TO FINANCE CONSTRUCTION OF COUNTY FACILITIES. THE DEBT IS SECURED BY THE LEASE-PURCHASE PAYMENTS FROM THE COUNTY.

REDEVELOPMENT AGENCY FUNDS

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR THE ACCUMULATION OF RESOURCES FOR, AND THE PAYMENT OF, PRINCIPAL AND INTEREST ON FUTURE LONG TERM DEBT ISSUANCES FOR REDEVELOPMENT AGENCY PROJECTS.

FINANCIAL REPORT OF SAN DIEGO COUNTY

DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 1993
With Comparative Figures for June 30, 1992
(In Thousands)

STATEMENT 4

	NONPROFIT CORPORATION	JOINT POWERS AUTHORITY	TOTALS	
			<u>1993</u>	<u>1992</u>
ASSETS				
Equity in Pooled Cash and Investments	\$25,286		25,286	11,013
Cash with Fiscal Agent	5,973	2,701	8,674	15,620
Accounts Receivable	22		22	97
Due from Other Funds	<u>237</u>	<u> </u>	<u>237</u>	<u>1,841</u>
Total Assets	<u>\$31,518</u>	<u>2,701</u>	<u>34,219</u>	<u>28,571</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 502	110	612	
Due to Other Funds	717		717	1,094
Obligations Under Reverse Repurchase Agreements	<u>1,100</u>	<u> </u>	<u>1,100</u>	<u>578</u>
Total Liabilities	<u>2,319</u>	<u>110</u>	<u>2,429</u>	<u>1,672</u>
Fund Balances:				
Reserved for Debt Service	<u>29,199</u>	<u>2,591</u>	<u>31,790</u>	<u>26,899</u>
Total Liabilities and Fund Balances	<u>\$31,518</u>	<u>2,701</u>	<u>34,219</u> (Statement 1A)	<u>28,571</u>

DEBT SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 Year Ended June 30, 1993
 With Comparative Figures for June 30, 1992
 (In Thousands)

STATEMENT 4A

	NONPROFIT CORPORATION	JOINT POWERS AUTHORITIES	TOTALS	
			<u>1993</u>	<u>1992</u>
Revenues:				
Revenue from Use of Money and Property	\$ 1,417	259	1,676	2,626
Aid from Other Governmental Agencies - Other	<u>7,973</u>	<u> </u>	<u>7,973</u>	<u> </u>
Total Revenues	<u>9,390</u>	<u>259</u>	<u>9,649</u>	<u>2,626</u>
Expenditures:				
Debt Service:				
Debt Redemption	9,352		9,352	9,671
Bond Interest Matured	9,368	944	10,312	12,360
Other Charges	<u>837</u>	<u>643</u>	<u>1,480</u>	<u>83</u>
Total Expenditures	<u>19,557</u>	<u>1,587</u>	<u>21,144</u>	<u>22,114</u>
Excess of Revenues Over (Under) Expenditures	<u>(10,167)</u>	<u>(1,328)</u>	<u>(11,495)</u>	<u>(19,488)</u>
Other Financing Sources (Uses):				
Operating Transfers In	18,072	2,136	20,208	25,368
Operating Transfers (Out)	(1,998)		(1,998)	(3,420)
Long-Term Debt Proceeds	199,542	25,881	225,423	
Transfers to Escrow Agent	<u>(198,193)</u>	<u>(29,054)</u>	<u>(227,247)</u>	<u>(48)</u>
Total Other Financing Sources (Uses)	<u>17,423</u>	<u>(1,037)</u>	<u>16,386</u>	<u>21,900</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>7,256</u>	<u>(2,365)</u>	<u>4,891</u>	<u>2,412</u>
Fund Balances - Beginning of Year	<u>21,943</u>	<u>4,956</u>	<u>26,899</u>	<u>24,487</u>
Fund Balances - End of Year (Statement 4)	<u>\$ 29,199</u>	<u>2,591</u>	<u>31,790</u>	<u>26,899</u>

DEBT SERVICE FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES -
 BUDGET AND ACTUAL (BUDGETARY BASIS)
 Year Ended June 30, 1993
 (In Thousands)

STATEMENT 48

	REDEVELOPMENT AGENCY		VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL ON BUDGETARY BASIS	BUDGET	
Revenues:			
Revenue from Use of Money and Property	\$-0-		-0-
Expenditures:			
Debt Redemption		177	177
Bond Interest Matured		574	574
Total Expenditures	-0-	751	751
Excess of Revenues Over (Under) Expenditures	-0-	(751)	751
Other Financing Sources (Uses):			
Long-Term Debt Proceeds		751	(751)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$-0-	-0-	-0-

REDEVELOPMENT AGENCY FUNDS
 SCHEDULE OF REVENUES AND EXPENDITURES -
 BUDGET AND ACTUAL (BUDGETARY BASIS)
 Year Ended June 30, 1993
 (In Thousands)

STATEMENT 4C

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Revenue from Use of Money and Property	\$-0-		-0-		-0-
Expenditures:					
Debt Redemption				177	177
Bond Interest Matured	—		—	574	574
Total Expenditures	-0-		-0-	751	751
Excess of Revenues Over (Under) Expenditures	-0-		-0-	(751)	751
Other Financing Sources (Uses):					
Long-Term Debt Proceeds	—	—	—	751	(751)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$-0-	-0-	-0-	-0-	-0-

CAPITAL PROJECTS FUNDS

CAPITAL OUTLAY FUND

THE CAPITAL OUTLAY FUND IS USED EXCLUSIVELY TO FINANCE THE ACQUISITION, CONSTRUCTION AND COMPLETION OF PERMANENT PUBLIC IMPROVEMENTS INCLUDING PUBLIC BUILDINGS AND FOR THE COSTS OF ACQUIRING LAND AND PERMANENT IMPROVEMENTS. THE FUND MAY ALSO BE USED TO MAKE ANNUAL PAYMENTS ON BOND INDEBTEDNESS FOR THE CONSTRUCTION OF PUBLIC FACILITIES AND TO ACQUIRE PUBLIC FACILITIES THROUGH LEASE PURCHASES. REVENUES ARE OBTAINED FROM THE SALE OF FIXED ASSETS, FROM LEASE OR RENTAL OF COUNTY-OWNED FACILITIES, AND FROM OTHER FUNDS SUCH AS GRANTS AND CONTRIBUTIONS WHEN ALLOCATED BY THE BOARD OF SUPERVISORS TO THE FUND.

EDGEWOOD DEVELOPMENT FUND

THE EDGEWOOD DEVELOPMENT FUND IS USED EXCLUSIVELY FOR ASSISTING IN THE DEVELOPMENT OF THE EDGEWOOD PROPERTY. THE EDGEWOOD PROPERTY REPRESENTS APPROXIMATELY 375 ACRES OF COUNTY-OWNED LAND AND 50 ACRES OWNED BY THE GROSSMONT UNION HIGH SCHOOL DISTRICT IN THE SANTEE AREA. FUTURE DEVELOPMENT MAY INCLUDE PARKS, A LIBRARY, HOUSING, A FIRE STATION, POST OFFICE AND OTHERS. REVENUES ARE DERIVED FROM THE SALE OR LEASE OF LAND WITHIN THE EDGEWOOD PROPERTY.

NONPROFIT CORPORATION FUND

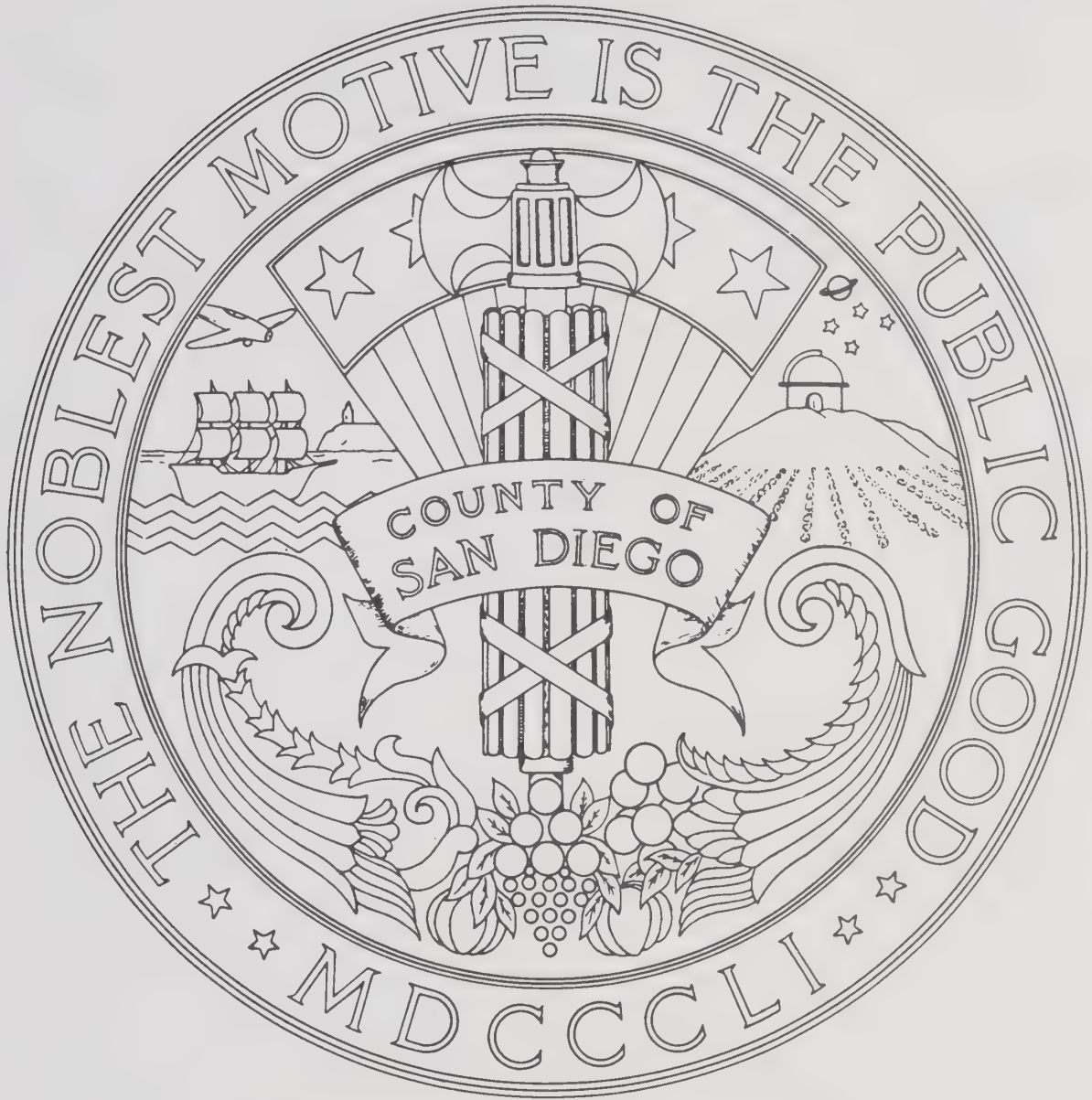
THIS FUND IS USED TO ACCOUNT FOR THE EXPENDITURE OF THE PROCEEDS FROM THE SALE OF NONPROFIT CORPORATION LEASEHOLD REVENUE BONDS/CERTIFICATES OF PARTICIPATION FOR THE PURCHASE OF VARIOUS TYPES OF EQUIPMENT AND THE ACQUISITION AND CONSTRUCTION OF PERMANENT BUILDINGS BY THE COUNTY.

REDEVELOPMENT AGENCY FUNDS

THESE FUNDS ARE USED TO ACCOUNT FOR THE PROCEEDS OF REDEVELOPMENT AREA INCREMENTAL TAXES, INTEREST REVENUES AND TEMPORARY LOANS. REDEVELOPMENT PROJECT EXPENDITURES, IN ACCORDANCE WITH CALIFORNIA COMMUNITY REDEVELOPMENT LAW, INCLUDE REDEVELOPMENT PLANNING, DESIGN, IMPROVEMENT COSTS, PROFESSIONAL SERVICES AND ADMINISTRATIVE COSTS.

JOINT POWERS AUTHORITY FUND

THIS FUND IS USED TO ACCOUNT FOR THE EXPENDITURE OF THE PROCEEDS FROM THE SALE OF JOINT POWER AUTHORITY CERTIFICATES OF PARTICIPATION FOR THE ACQUISITION OF COUNTY FACILITIES IN THE CITY OF VISTA.



CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
June 30, 1993
With Comparative Figures for June 30, 1992
(In Thousands)

STATEMENT 5

	CAPITAL OUTLAY	EDGEMOOR DEVELOPMENT	NONPROFIT CORPORATION
ASSETS			
Equity in Pooled Cash and Investments	\$1,915	307	1,616
Cash with Fiscal Agent			6,732
Accounts and Notes Receivable	3,742		242
Due from Other Funds	1,661	5	
Due from Other Funds - Loans	700		244
Deposits with Others	<u>5</u>	<u>—</u>	<u>—</u>
Total Assets	<u>\$8,023</u>	<u>312</u>	<u>8,834</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	\$ 583		
Due to Other Funds	3,607	1	643
Obligations Under Reverse Repurchase Agreements	83	13	70
Due to Other Funds - Loans			
Other Deferred Revenue	<u>2,125</u>	<u>—</u>	<u>—</u>
Total Liabilities	<u>6,398</u>	<u>14</u>	<u>713</u>
Fund Balances			
Fund Balances:			
Reserved for Encumbrances		2	
Reserved for Loans	700		244
Unreserved	<u>925</u>	<u>296</u>	<u>7,877</u>
Total Fund Balances (Statement 5A)	<u>1,625</u>	<u>298</u>	<u>8,121</u>
Total Liabilities and Fund Balances	<u>\$8,023</u>	<u>312</u>	<u>8,834</u>

CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
June 30, 1993
With Comparative Figures for June 30, 1992
(In Thousands)

STATEMENT 5 (continued)

	REDEVELOPMENT AGENCY	TOTALS	
		1993	1992
ASSETS			
Equity in Pooled Cash and Investments	\$1,570	5,408	16,442
Cash with Fiscal Agent		6,732	14,646
Accounts and Notes Receivable		3,984	6,470
Due from Other Funds	56	1,722	5,611
Due from Other Funds - Loans		944	251
Deposits with Others		<u>5</u>	<u>3,438</u>
Total Assets	<u>\$1,626</u>	<u>18,795</u>	<u>46,858</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	\$	583	4,140
Due to Other Funds	25	4,276	9,394
Obligations Under Reverse Repurchase Agreements	68	234	862
Due to Other Funds - Loans	1,942	1,942	7,458
Other Deferred Revenue		<u>2,125</u>	<u>3,756</u>
Total Liabilities	<u>2,035</u>	<u>9,160</u>	<u>25,610</u>
Fund Balances			
Fund Balances:			
Reserved for Encumbrances	55	57	89
Reserved for Loans		944	251
Unreserved	<u>(464)</u>	<u>8,634</u>	<u>20,908</u>
Total Fund Balances (Statement 5A)	<u>(409)</u>	<u>9,635</u>	<u>21,248</u>
Total Liabilities and Fund Balances	<u>\$1,626</u>	<u>18,795</u> (Statement 1A)	<u>46,858</u>

See Accompanying Independent Auditors' Report

CAPITAL PROJECTS FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 Year Ended June 30, 1993
 With Comparative Figures for June 30, 1992
 (In Thousands)

STATEMENT 5A

	CAPITAL OUTLAY	EDGEWOOD DEVELOPMENT	NONPROFIT CORPORATION	REDEVELOPMENT AGENCY
Revenues:				
Taxes	\$ 666			402
Fines, Forfeitures, and Penalties	6,791			
Revenue from Use of Money and Property	444	32	397	75
Aid from Other Governmental Agencies - State	11,581			
Aid from Other Governmental Agencies - Federal	565			
Aid from Other Governmental Agencies - Other	389		2,250	
Charges for Current Services	1,157			
Other Revenue	<u>19</u>	<u>—</u>	<u>—</u>	<u>22</u>
Total Revenues	<u>21,612</u>	<u>32</u>	<u>2,647</u>	<u>499</u>
Expenditures:				
Capital Outlay	<u>37,814</u>		<u>4,748</u>	<u>284</u>
Excess of Revenues Over (Under) Expenditures	<u>(16,202)</u>	<u>32</u>	<u>(2,101)</u>	<u>215</u>
Other Financing Sources (Uses):				
Sale of Fixed Assets	307			
Operating Transfers In	35,009		889	
Operating Transfers (Out)	(13,779)	(56)	(20,213)	
Long-Term Debt Proceeds			6,669	
Transfers to Escrow Agent	<u>—</u>	<u>—</u>	<u>(1,205)</u>	
Total Other Financing Sources (Uses)	<u>21,537</u>	<u>(56)</u>	<u>(13,860)</u>	<u>—</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	5,335	(24)	(15,961)	215
Fund Balances - Beginning of Year	<u>(3,710)</u>	<u>322</u>	<u>24,082</u>	<u>(624)</u>
Fund Balances - End of Year (Statement 5)	<u>\$ 1,625</u>	<u>298</u>	<u>8,121</u>	<u>(409)</u>

FINANCIAL REPORT OF SAN DIEGO COUNTY

CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1993
With Comparative Figures for June 30, 1992
(In Thousands)

STATEMENT 5A (continued)

	JOINT POWERS AUTHORITY	TOTALS	
		1993	1992
Revenues:			
Taxes	\$	1,068	2,100
Fines, Forfeitures, and Penalties		6,791	7,219
Revenue from Use of Money and Property	11	959	2,190
Aid from Other Governmental Agencies - State		11,581	13,992
Aid from Other Governmental Agencies - Federal		565	291
Aid from Other Governmental Agencies - Other		2,639	1,836
Charges for Current Services		1,157	26,622
Other Revenue		<u>41</u>	<u>25</u>
Total Revenues	<u>11</u>	<u>24,801</u>	<u>54,275</u>
Expenditures:			
Capital Outlay		<u>42,846</u>	<u>83,399</u>
Excess of Revenues Over (Under) Expenditures	<u>11</u>	<u>(18,045)</u>	<u>(29,124)</u>
Other Financing Sources (Uses):			
Sale of Fixed Assets		307	473
Operating Transfers In		35,898	41,894
Operating Transfers (Out)	(1,189)	(35,237)	(44,343)
Long-Term Debt Proceeds		6,669	37,084
Transfers to Escrow Agent		<u>(1,205)</u>	<u>(37,084)</u>
Total Other Financing Sources (Uses)	<u>(1,189)</u>	<u>6,432</u>	<u>(1,976)</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>(1,178)</u>	<u>(11,613)</u>	<u>(31,100)</u>
Fund Balances - Beginning of Year	<u>1,178</u>	<u>21,248</u>	<u>52,348</u>
Fund Balances - End of Year (Statement 5)	<u>\$ -0-</u>	<u>9,635</u>	<u>21,248</u>

See Accompanying Independent Auditors' Report

CAPITAL PROJECTS FUNDS
 COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
 BUDGET AND ACTUAL (BUDGETARY BASIS)
 Year Ended June 30, 1993
 (In Thousands)

STATEMENT 5B

	CAPITAL OUTLAY		EDGEWOOD DEVELOPMENT	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenues:				
Taxes	\$ 666	11,869		
Fines, Forfeitures, and Penalties	6,791	9,797		
Revenue from Use of Money and Property	444		32	74
Aid From Other Governmental Agencies - State	11,581	24,349		
Aid From Other Governmental Agencies - Federal	565	2,700		
Aid From Other Governmental Agencies - Other	389	9,703		
Charges for Current Services	1,157	1,075		
Other Revenue	19	615		
Total Revenues	<u>21,612</u>	<u>60,108</u>	<u>32</u>	<u>74</u>
Expenditures:				
Capital Outlay	<u>37,814</u>	<u>96,083</u>		
Excess of Revenues Over (Under) Expenditures	(16,202)	(35,975)	<u>32</u>	<u>74</u>
Other Financing Sources (Uses):				
Sale of Fixed Assets	307	2,411		
Operating Transfers In	35,009	47,126		
Operating Transfers (Out)	(13,779)	(15,735)	(58)	(74)
Encumbrances, Beginning of Year	<u>30</u>	<u>30</u>		
Total Other Financing Sources (Uses)	<u>21,567</u>	<u>33,832</u>	<u>(58)</u>	<u>(74)</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ 5,365</u>	<u>(2,143)</u>	<u>(26)</u>	<u>-0-</u>

FINANCIAL REPORT OF SAN DIEGO COUNTY

CAPITAL PROJECTS FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1993
(In Thousands)

STATEMENT 5B (continued)

	REDEVELOPMENT AGENCY		TOTALS		VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	
Revenues:					
Taxes	\$402	290	1,068	12,159	(11,091)
Fines, Forfeitures, and Penalties			6,791	9,797	(3,006)
Revenue from Use of Money and Property	75	7	551	81	470
Aid from Other Governmental Agencies - State			11,581	24,349	(12,768)
Aid from Other Governmental Agencies - Federal			565	2,700	(2,135)
Aid from Other Governmental Agencies - Other			389	9,703	(9,314)
Charges for Current Services			1,157	1,075	82
Other Revenue	<u>22</u>	<u>137</u>	<u>41</u>	<u>752</u>	<u>(711)</u>
Total Revenues	<u>499</u>	<u>434</u>	<u>22,143</u>	<u>60,616</u>	<u>(38,473)</u>
Expenditures:					
Capital Outlay	<u>339</u>	<u>7,873</u>	<u>38,153</u>	<u>103,956</u>	<u>65,803</u>
Excess of Revenues Over (Under) Expenditures	<u>160</u>	<u>(7,439)</u>	<u>(16,010)</u>	<u>(43,340)</u>	<u>27,330</u>
Other Financing Sources (Uses):					
Sale of Fixed Assets			307	2,411	(2,104)
Operating Transfers In			35,009	47,126	(12,117)
Operating Transfers (Out)			(13,837)	(15,809)	1,972
Long-Term Debt Proceeds		6,675		6,675	(6,675)
Encumbrances, Beginning of Year	<u>59</u>	<u>59</u>	<u>89</u>	<u>89</u>	<u>-0-</u>
Total Other Financing Sources (Uses)	<u>59</u>	<u>6,734</u>	<u>21,568</u>	<u>40,492</u>	<u>(18,924)</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$219</u>	<u>(705)</u>	<u>5,558</u>	<u>(2,848)</u>	<u>8,406</u>

See Accompanying Independent Auditors' Report

FINANCIAL REPORT OF SAN DIEGO COUNTY

CAPITAL OUTLAY FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET
AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1993
(In Thousands)

STATEMENT 5C

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Taxes	\$ 666		666	11,869	(11,203)
Fines, Forfeitures, and Penalties	6,791		6,791	9,797	(3,006)
Revenue from Use of Money and Property	444		444		444
Aid from Other Governmental Agencies - State	11,581		11,581	24,349	(12,768)
Aid from Other Governmental Agencies - Federal	565		565	2,700	(2,135)
Aid from Other Governmental Agencies - Other	389		389	9,703	(9,314)
Charges for Current Services	1,157		1,157	1,075	82
Other Revenue	<u>19</u>		<u>19</u>	<u>615</u>	<u>(596)</u>
Total Revenues	<u>21,612</u>		<u>21,612</u>	<u>60,108</u>	<u>(38,496)</u>
Expenditures:					
Capital Outlay					
Plant Acquisition					
Other Charges	6,405		6,405	13,181	6,776
Fixed Assets	<u>31,409</u>		<u>31,409</u>	<u>82,902</u>	<u>51,493</u>
Total Expenditures	<u>37,814</u>		<u>37,814</u>	<u>96,083</u>	<u>58,269</u>
Excess of Revenues Over (Under) Expenditures	<u>(16,202)</u>		<u>(16,202)</u>	<u>(35,975)</u>	<u>19,773</u>
Other Financing Sources (Uses):					
Sale of Fixed Assets	307		307	2,411	(2,104)
Operating Transfers In	35,009		35,009	47,126	(12,117)
Operating Transfers (Out)	(13,779)		(13,779)	(15,735)	1,956
Encumbrances, Beginning of Year	<u> </u>	<u>30</u>	<u>30</u>	<u>30</u>	<u>-0-</u>
Total Other Financing Sources (Uses)	<u>21,537</u>	<u>30</u>	<u>21,567</u>	<u>33,832</u>	<u>(12,265)</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources	\$ <u>5,335</u>	<u>30</u>	<u>5,365</u>	<u>(2,143)</u>	<u>7,508</u>

EDGEMOOR DEVELOPMENT FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET
AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1993
(In Thousands)

STATEMENT 5C (continued)

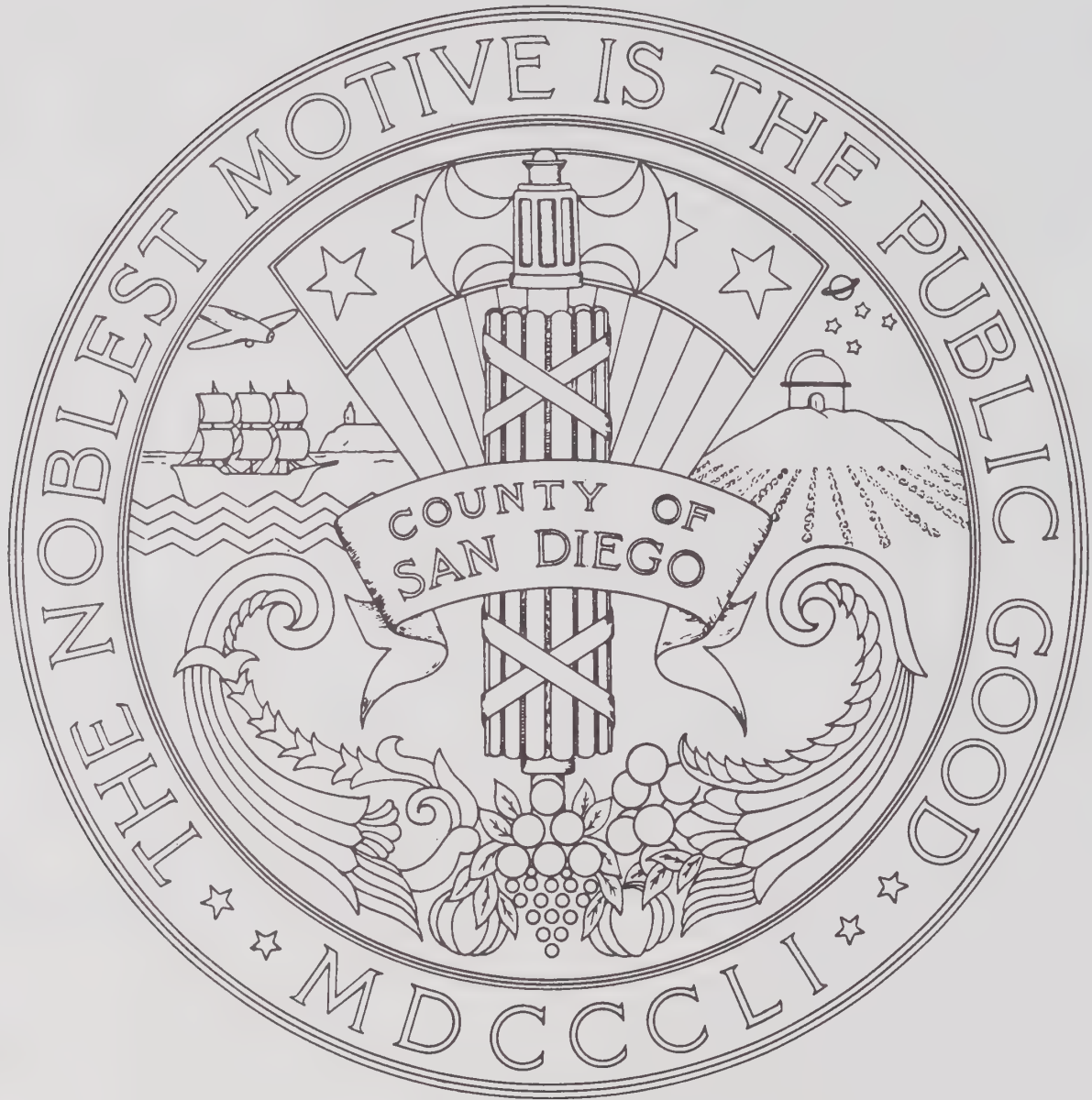
	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Revenue from Use of Money and Property	\$ <u>32</u>		<u>32</u>	<u>74</u>	(<u>42</u>)
Other Financing Sources (Uses):					
Operating Transfers (Out)	(<u>56</u>)	(<u>2</u>)	(<u>58</u>)	(<u>74</u>)	<u>16</u>
Excess of Revenues Over (Under)					
Other Financing Sources (Uses)	\$(<u>24</u>)	(<u>2</u>)	(<u>26</u>)	<u>-0-</u>	(<u>26</u>)

REDEVELOPMENT AGENCY FUNDS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1993
(In Thousands)

STATEMENT 5C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Taxes	\$402		402	290	112
Revenue from Use of Money and Property	<u>75</u>		<u>75</u>	<u>7</u>	<u>68</u>
Other Revenue	<u>22</u>		<u>22</u>	<u>137</u>	(<u>115</u>)
Total Revenues	<u>499</u>		<u>499</u>	<u>434</u>	<u>65</u>
Expenditures:					
Capital Outlay					
Plant Acquisition					
Services and Supplies	212	55	267	6,842	6,575
Other Charges	<u>72</u>	—	<u>72</u>	<u>1,031</u>	<u>959</u>
Total Expenditures	<u>284</u>	<u>55</u>	<u>339</u>	<u>7,873</u>	<u>7,534</u>
Excess of Revenues Over (Under) Expenditures	<u>215</u>	(<u>55</u>)	<u>160</u>	(<u>7,439</u>)	<u>7,599</u>
Other Financing Sources (Uses):					
Long-Term Debt Proceeds				6,675	(6,675)
Encumbrances, Beginning of Year	—	<u>59</u>	<u>59</u>	<u>59</u>	<u>-0-</u>
Total Other Financing Sources (Uses)	<u>-0-</u>	<u>59</u>	<u>59</u>	<u>6,734</u>	(<u>6,675</u>)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$215</u>	<u>4</u>	<u>219</u>	(<u>705</u>)	<u>924</u>

See Accompanying Independent Auditors' Report



ENTERPRISE FUNDS

ENTERPRISE FUNDS ARE USED TO ACCOUNT FOR OPERATIONS THAT ARE FINANCED AND OPERATED IN A MANNER SIMILAR TO PRIVATE BUSINESS ENTERPRISES--WHERE THE INTENT OF THE GOVERNMENT'S COUNCIL IS THAT THE COSTS OF PROVIDING GOODS OR SERVICES TO THE GENERAL PUBLIC ON A CONTINUING BASIS BE FINANCED OR RECOVERED PRIMARILY THROUGH USER CHARGES; OR WHERE THE GOVERNMENT'S COUNCIL HAS DECIDED THAT PERIODIC DETERMINATION OF NET INCOME IS APPROPRIATE FOR ACCOUNTABILITY PURPOSES.

AIRPORT FUND

THIS FUND IS USED TO ACCOUNT FOR THE MAINTENANCE, OPERATIONS, AND DEVELOPMENT OF COUNTY AIRPORTS. A MAJOR OBJECTIVE OF THE AIRPORT PROGRAM IS TO PURCHASE AND DEVELOP AIRPORT PROPERTY IN ORDER TO CREATE TAX REVENUES AND CREATE JOBS IN THE PRIVATE SECTOR.

LIQUID WASTE FUND

THIS FUND IS USED TO ACCOUNT FOR OPERATIONAL SERVICES AND SUPPORT PROVIDED TO SANITATION DISTRICTS GOVERNED BY THE COUNTY BOARD OF SUPERVISORS.

TRANSIT FUND

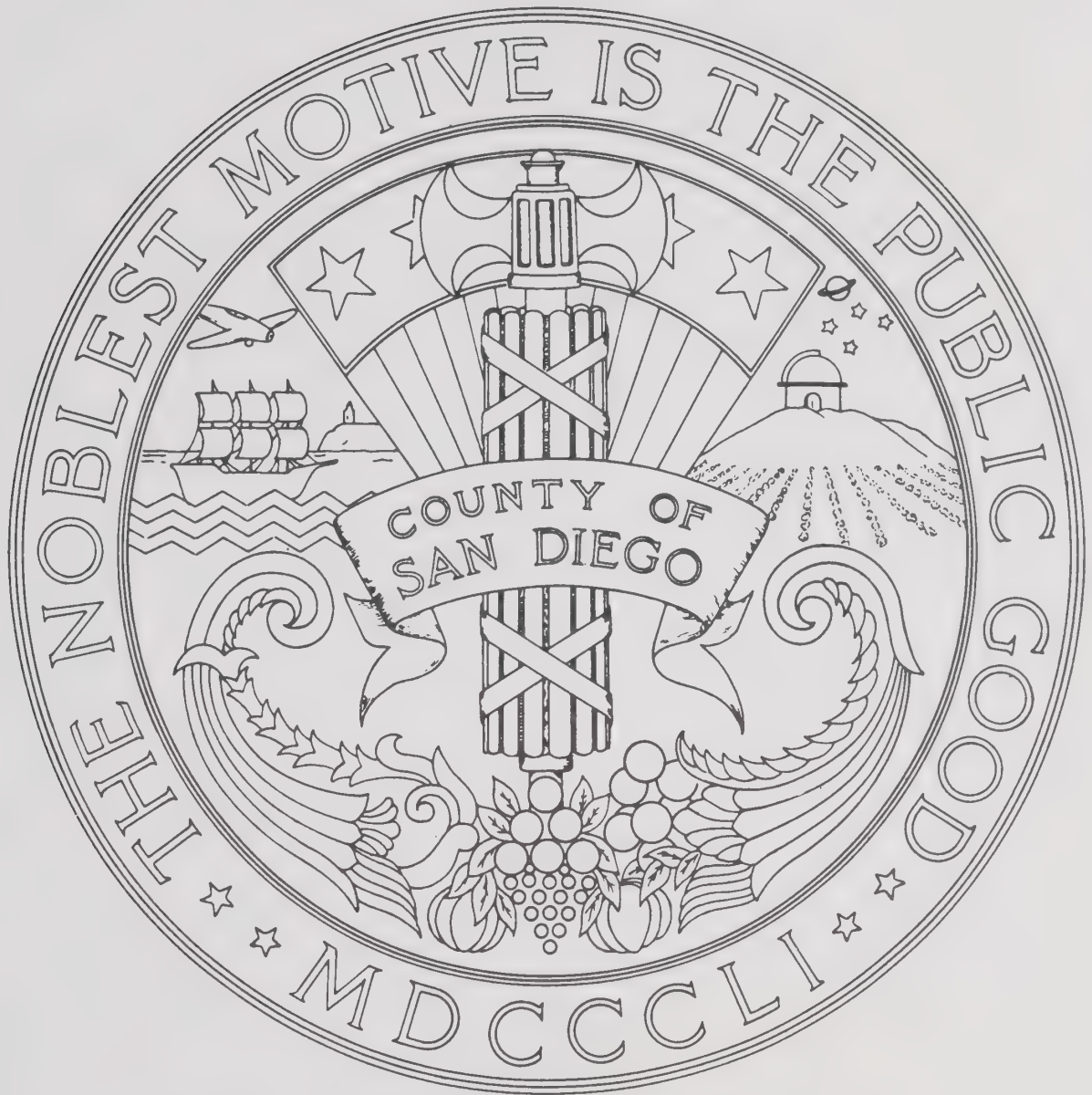
THIS FUND IS USED TO ACCOUNT FOR THE OPERATIONS, MAINTENANCE, AND DEVELOPMENT OF A RURAL TRANSIT SYSTEM AND TRANSIT RELATED PROJECTS.

SOLID WASTE FUND

THIS FUND IS USED TO ACCOUNT FOR THE OPERATIONS, MAINTENANCE, AND DEVELOPMENT OF VARIOUS LANDFILLS AND DISPOSAL SITES FOR SOLID WASTE.

SANITATION AND WATER DISTRICTS FUNDS

THESE FUNDS ARE USED TO ACCOUNT FOR THE ACTIVITIES OF ALL INDIVIDUAL SANITATION AND WATER DISTRICTS GOVERNED BY THE COUNTY BOARD OF SUPERVISORS.



ENTERPRISE FUNDS
COMBINING BALANCE SHEET
June 30, 1993
With Comparative Figures for June 30, 1992
(In Thousands)

STATEMENT 6

	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE
ASSETS				
Equity in Pooled Cash and Investments	\$ 5,695	603	1,461	32,748
Collections in Transit	1			233
Imprest Cash		1		14
Taxes Receivable (Schedule 4)				91
Accounts and Notes Receivable, Net	204	33	206	4,794
Prepaid Expense				403
Due from Other Funds	403	725	31	13,791
Due from Other Funds - Loans	1,036			
Inventory of Material and Supplies	68	75		15
Deposit with Others				8
Fixed Assets	26,079	446	4,673	45,526
Accumulated Depreciation	(9,986)	(274)	(2,125)	(9,303)
Total Assets	\$23,500	1,609	4,246	88,320
LIABILITIES AND EQUITY				
Liabilities:				
Accounts Payable	\$ 533	26	455	6,084
Accrued Payroll	58	196		410
Accrued Interest				
Due to Other Funds	253	293	39	2,371
Obligations Under Reverse Repurchase Agreements	248	26	64	1,424
Due to Other Funds - Loan				1,600
Amount Payable to Grantor Agency			602	
Other Deferred Revenue			538	2,045
Long-Term Debt Payable	79	277		22,761
Total Liabilities	1,171	818	1,698	36,695
Equity:				
Contributed Capital: (Statement 6B)				
Grants and Contributions	14,533	685	4,673	5,693
Accumulated Depreciation on Grant Funded Fixed Assets			(2,125)	
Retained Earnings: (Statement 6A)				
Reserved for Solid Waste Contract Covenants				14,892
Unreserved	7,796	106		31,040
Total Equity	22,329	791	2,548	51,625
Total Liabilities and Equity	\$23,500	1,609	4,246	88,320

ENTERPRISE FUNDS
COMBINING BALANCE SHEET
June 30, 1993
With Comparative Figures for June 30, 1992
(In Thousands)

STATEMENT 6 (continued)

	SANITATION AND WATER DISTRICTS	TOTALS	
		1993	1992
ASSETS			
Equity in Pooled Cash and Investments	\$35,671	76,178	83,841
Collections in Transit	70	304	632
Imprest Cash		15	10
Taxes Receivable (Schedule 4)	867	958	658
Accounts and Notes Receivable, Net	2,026	7,263	5,319
Prepaid Expense		403	639
Due from Other Funds	713	15,663	2,796
Due from Other Funds - Loans	120	1,156	7,043
Inventory of Material and Supplies		158	151
Deposit with Others		8	45
Fixed Assets	51,628	128,352	110,443
Accumulated Depreciation	(12,649)	(34,337)	(31,796)
Total Assets	<u>\$78,446</u>	<u>196,121</u>	<u>179,781</u>
LIABILITIES AND EQUITY			
Liabilities:			
Accounts Payable	\$ 542	7,640	5,463
Accrued Payroll		664	516
Accrued Interest	11	11	12
Due to Other Funds	432	3,388	1,305
Obligations Under Reverse Repurchase Agreements	1,552	3,314	4,401
Due to Other Funds - Loans	48	1,648	60
Amount Payable to Grantor Agency		602	1,007
Other Deferred Revenue		2,583	3,957
Long-Term Debt Payable	<u>1,640</u>	<u>24,757</u>	<u>14,907</u>
Total Liabilities	<u>4,225</u>	<u>44,607</u>	<u>31,628</u>
Equity:			
Contributed Capital: (Statement 6B)			
Grants and Contributions	16,506	42,090	41,250
Accumulated Depreciation on Grant Funded Fixed Assets		(2,125)	(1,689)
Retained Earnings: (Statement 6A)			
Reserved for Solid Waste Contract Covenants		14,892	10,000
Unreserved	<u>57,715</u>	<u>96,657</u>	<u>98,592</u>
Total Equity	<u>74,221</u>	<u>151,514</u>	<u>148,153</u>
Total Liabilities and Equity	<u>\$78,446</u>	<u>196,121</u> (Statement 1A)	<u>179,781</u>

ENTERPRISE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
 Year Ended June 30, 1993
 With Comparative Figures for June 30, 1992
 (In Thousands)

STATEMENT 6A

	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE
Operating Revenues:				
Charges for Services	<u>\$3,523</u>	<u>6,199</u>	<u>6,531</u>	<u>47,243</u>
Operating Expenses:				
Salaries	1,107	3,581		7,565
Repairs and Maintenance	50	142	153	10,996
Equipment Rental	443	665		1,546
Sewage Processing				
Contracted Services	1,228	903	6,355	29,294
Depreciation	558	28	505	613
Utilities	65	9		31
Other	<u>94</u>	<u>314</u>	<u>177</u>	<u>3,426</u>
Total Operating Expenses	<u>3,545</u>	<u>5,642</u>	<u>7,190</u>	<u>53,471</u>
Operating Income (Loss)	<u>(22)</u>	<u>557</u>	<u>(659)</u>	<u>(6,228)</u>
Nonoperating Revenues:				
Interest	437	18	154	2,953
Taxes				
Grants	294			67
Other	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total Nonoperating Revenues	<u>731</u>	<u>18</u>	<u>154</u>	<u>3,020</u>
Nonoperating Expenses:				
Interest on Long-Term Debt				
Loss on Disposal of Equipment	1	2		9
Other	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total Nonoperating Expense	<u>1</u>	<u>2</u>	<u>—</u>	<u>9</u>
Nonoperating Income (Loss)	<u>730</u>	<u>16</u>	<u>154</u>	<u>3,011</u>
Net Income (Loss)	708	573	(505)	(3,217)
Depreciation on Grant Funded Fixed Assets	<u>—</u>	<u>—</u>	<u>505</u>	<u>—</u>
Increase (Decrease) in Retained Earnings	708	573	-0-	(3,217)
Retained Earnings - Beginning Balance	<u>7,088</u>	<u>(467)</u>	<u>-0-</u>	<u>49,149</u>
Retained Earnings - Ending Balance (Statement 6)	<u>\$7,796</u>	<u>106</u>	<u>-0-</u>	<u>45,932</u>

ENTERPRISE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
 Year Ended June 30, 1993
 With Comparative Figures for June 30, 1992
 (In Thousands)

STATEMENT 6A (continued)

	SANITATION AND WATER DISTRICTS	TOTALS	
		<u>1993</u>	<u>1992</u>
Operating Revenues:			
Charges for Services	<u>\$17,034</u>	<u>80,530</u>	<u>66,511</u>
Operating Expenses:			
Salaries		12,253	10,634
Repairs and Maintenance		11,341	6,658
Equipment Rental		2,654	2,290
Sewage Processing	9,103	9,103	1,866
Contracted Services		37,780	33,340
Depreciation	935	2,639	2,975
Utilities	123	228	234
Other	<u>4,941</u>	<u>8,952</u>	<u>16,234</u>
Total Operating Expenses	<u>15,102</u>	<u>84,950</u>	<u>74,231</u>
Operating Income (Loss)	<u>1,932</u>	<u>(4,420)</u>	<u>(7,720)</u>
Nonoperating Revenues:			
Interest	2,501	6,063	7,078
Taxes	55	55	47
Grants		361	634
Other	<u>541</u>	<u>541</u>	<u>1,474</u>
Total Nonoperating Revenues	<u>3,097</u>	<u>7,020</u>	<u>9,233</u>
Nonoperating Expenses:			
Interest on Long-Term Debt	81	81	31
Loss on Disposal of Equipment		12	2
Other	<u>55</u>	<u>55</u>	<u>326</u>
Total Nonoperating Expense	<u>136</u>	<u>148</u>	<u>359</u>
Nonoperating Income (Loss)	<u>2,961</u>	<u>6,872</u>	<u>8,874</u>
Net Income (Loss)	<u>4,893</u>	<u>2,452</u>	<u>1,154</u>
Depreciation on Grant Funded Fixed Assets	<u> </u>	<u>505</u>	<u>476</u>
Increase (Decrease) in Retained Earnings	<u>4,893</u>	<u>2,957</u>	<u>1,630</u>
Retained Earnings - Beginning Balance	<u>52,822</u>	<u>108,592</u>	<u>106,962</u>
Retained Earnings - Ending Balance (Statement 6)	<u>\$57,715</u>	<u>111,549</u>	<u>108,592</u>

See Accompanying Independent Auditors' Report



ENTERPRISE FUNDS
COMBINING STATEMENT OF CONTRIBUTED CAPITAL
Year Ended June 30, 1993
(In Thousands)

STATEMENT 6B

	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE	SANITATION AND WATER DISTRICTS	TOTALS
Beginning Balance	\$14,533	685	4,487	5,660	15,885	41,250
Add: Increases Authorized	—	—	186	33	621	840
Ending Balance (Statement 6)	<u>\$14,533</u>	<u>685</u>	<u>4,673</u>	<u>5,693</u>	<u>16,506</u>	<u>42,090</u>
Source						
Grants	\$ 764		4,673	139	1,008	6,584
Governments' Contribution:						
General Fund	12,652	37		5,554		18,243
Road Fund	1					1
Sanitation Districts:						
Buena		36				36
Cardiff		51				51
Lakeside		103				103
Lemon Grove		96				96
Montgomery		100				100
Solana Beach		54				54
Spring Valley		150				150
Winter Gardens		30				30
Other		28				28
Total	<u>12,653</u>	<u>685</u>		<u>5,554</u>		<u>18,892</u>
Developers' Contribution	<u>1,116</u>	—	—	—	<u>15,498</u>	<u>16,614</u>
Total Contributed Capital (Statement 6)	<u>\$14,533</u>	<u>685</u>	<u>4,673</u>	<u>5,693</u>	<u>16,506</u>	<u>42,090</u>

ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
Year Ended June 30, 1993
With Comparative Figures for June 30, 1992
(In Thousands)

	STATEMENT 6C			
	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE
Cash Flows from Operating Activities:				
Operating Income (Loss)	\$ (22)	557	(659)	(6,228)
Adjustments to Reconcile Operating Income to				
Net Cash Provided by Operating Activities:				
Depreciation	558	28	505	613
Decrease (Increase) in Taxes Receivable				8
Decrease (Increase) in Accounts and Notes Receivable, Net	65	11	(19)	(344)
Decrease (Increase) in Prepaid Expense				236
Decrease (Increase) in Due from Other Funds	(36)	(367)	6	(12,926)
Decrease (Increase) in Inventory of Materials and Supplies	(3)	(4)		(1)
Increase (Decrease) in Accounts Payable	525	20	92	10,969
Increase (Decrease) in Accrued Payroll	10	35		103
Increase (Decrease) in Due to Other Funds	124	(53)	11	3,493
Increase (Decrease) in Amount Payable to Grantor Agency			(405)	
Increase (Decrease) in Long-Term Debt Payable	6	75		213
Increase (Decrease) in Deferred Revenue				(1,182)
Net Cash Provided (Used) by Operating Activities	<u>1,227</u>	<u>302</u>	<u>(469)</u>	<u>(5,046)</u>
Cash Flows from Non-Capital Financing Activities:				
Loan Repayment from Other Agency				6,344
Grants	294		(191)	67
Other Revenue				10
Advances from/(to) Governmental Agencies	(432)			
Other Expenditures				
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>(138)</u>		<u>(191)</u>	<u>6,421</u>
Cash Flows from Capital and Related Financing Activities:				
Acquisition of Fixed Assets	(1,261)	(32)	(283)	(11,760)
Proceeds from Sales of Equipment			26	
Grants			257	
Principal Paid on Long-Term Debt				
Interest Paid on Long-Term Debt				
Deposit with Others				(8)
Proceeds from Loan				
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(1,261)</u>	<u>(32)</u>	<u>-0-</u>	<u>(11,768)</u>
Cash Flows from Investing Activities:				
Interest	<u>458</u>	<u>22</u>	<u>174</u>	<u>3,160</u>
Net Increase (Decrease) in Cash and Cash Equivalents	286	292	(486)	(7,233)
Cash and Cash Equivalents - Beginning of Year	<u>5,162</u>	<u>286</u>	<u>1,883</u>	<u>38,804</u>
Cash and Cash Equivalents - End of Year	<u>\$5,448</u>	<u>578</u>	<u>1,397</u>	<u>31,571</u>
Reconciliation of Cash and Cash Equivalents to the Balance Sheet:				
Total Cash and Investments Per Balance Sheet	\$5,696	604	1,461	32,995
Less: Investments Not Meeting the Definition of Cash Equivalents	<u>248</u>	<u>26</u>	<u>64</u>	<u>1,424</u>
Cash and Cash Equivalents - End of Year	<u>\$5,448</u>	<u>578</u>	<u>1,397</u>	<u>31,571</u>
Noncash Investing, Capital Financing Activities:				
Fixed Asset contributions amounted to \$33 thousand to the Solid Waste Enterprise Fund.				
Sanitation and Water Districts - Fixed Assets (Sewer Lines) were donated to Sanitation Districts by various developers in the amount of \$621 thousand.				

ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
Year Ended June 30, 1993
With Comparative Figures for June 30, 1992
(In Thousands)

	SANITATION AND WATER DISTRICTS	STATEMENT 6C (continued)	
		TOTALS	
		1993	1992
Cash Flows from Operating Activities:			
Operating Income (Loss)	\$ 1,932	(4,420)	(7,720)
Adjustments to Reconcile Operating Income to			
Net Cash Provided by Operating Activities:			
Depreciation	935	2,639	2,975
Decrease (Increase) in Taxes Receivable	(308)	(300)	(185)
Decrease (Increase) in Accounts and Notes Receivable, Net	(1,657)	(1,944)	(849)
Decrease (Increase) in Prepaid Expenses		236	(639)
Decrease (Increase) in Due from Other Funds	192	(13,131)	(356)
Decrease (Increase) in Inventory of Materials and			
Supplies		(8)	47
Increase (Decrease) in Accounts Payable	256	11,862	7,555
Increase (Decrease) in Accrued Payroll		148	94
Increase (Decrease) in Due to Other Funds	108	3,683	(622)
Increase (Decrease) in Amount Payable to Grantor Agency		(405)	84
Increase (Decrease) in Long-Term Debt Payable		294	3,035
Increase (Decrease) in Deferred Revenue		(1,182)	40
Net Cash Provided (Used) by Operating Activities	<u>1,458</u>	<u>(2,528)</u>	<u>3,459</u>
Cash Flows from Non-Capital Financing Activities:			
Loan Repayment from Other Agency	(25)	6,319	(6,369)
Grants		170	634
Other Revenue	596	606	1,517
Advances from/(to) Governmental Agencies		(432)	381
Other Expenditures	<u>(55)</u>	<u>(55)</u>	<u>(326)</u>
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>516</u>	<u>6,608</u>	<u>(4,163)</u>
Cash Flows from Capital and Related Financing Activities:			
Acquisition of Fixed Assets	(4,057)	(17,393)	(16,696)
Proceeds from Sales of Equipment		26	8
Grants		257	108
Principal Paid on Long-Term Debt	(139)	(139)	(114)
Interest Paid on Long-Term Debt	(82)	(82)	(32)
Deposit with Others	45	37	(45)
Proceeds from Loan			60
Net Cash Provided (Used) by Capital and Related Financing	<u>(4,233)</u>	<u>(17,294)</u>	<u>(16,711)</u>
Cash Flows from Investing Activities:			
Interest	<u>2,501</u>	<u>6,315</u>	<u>7,303</u>
Net Increase (Decrease) in Cash and Cash Equivalents	242	(6,899)	(10,112)
Cash and Cash Equivalents - Beginning of Year	<u>33,947</u>	<u>80,082</u>	<u>90,194</u>
Cash and Cash Equivalents - End of Year	<u>\$34,189</u>	<u>73,183</u>	<u>80,082</u>
Reconciliation of Cash and Cash Equivalents to the Balance Sheet:			
Total Cash and Investments Per Balance Sheet	\$35,741	76,497	84,483
Less: Investments Not Meeting the Definition of			
Cash Equivalents	<u>1,552</u>	<u>3,314</u>	<u>4,401</u>
Cash and Cash Equivalents - End of Year	<u>\$34,189</u>	<u>73,183</u>	<u>80,082</u>



INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS ARE ESTABLISHED TO ACCOUNT FOR SERVICES FURNISHED TO OTHER COUNTY DEPARTMENTS AND ARE FINANCED PRIMARILY BY THESE SERVICE CHARGES. BECAUSE THEY ARE EXEMPT FROM BUDGETARY CONTROL, THEY ARE FREE TO EMPLOY COMMERCIAL ACCOUNTING TECHNIQUES, AND ARE OFTEN USED IN SITUATIONS WHERE A MORE ACCURATE DETERMINATION OF OPERATING RESULTS IS DESIRED.

ROAD AND COMMUNICATION EQUIPMENT FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR THE FINANCING OF PUBLIC WORKS AND COMMUNICATIONS EQUIPMENT PROVIDED TO OTHER COUNTY DEPARTMENTS ON A COST REIMBURSEMENT BASIS.

PURCHASING FUND

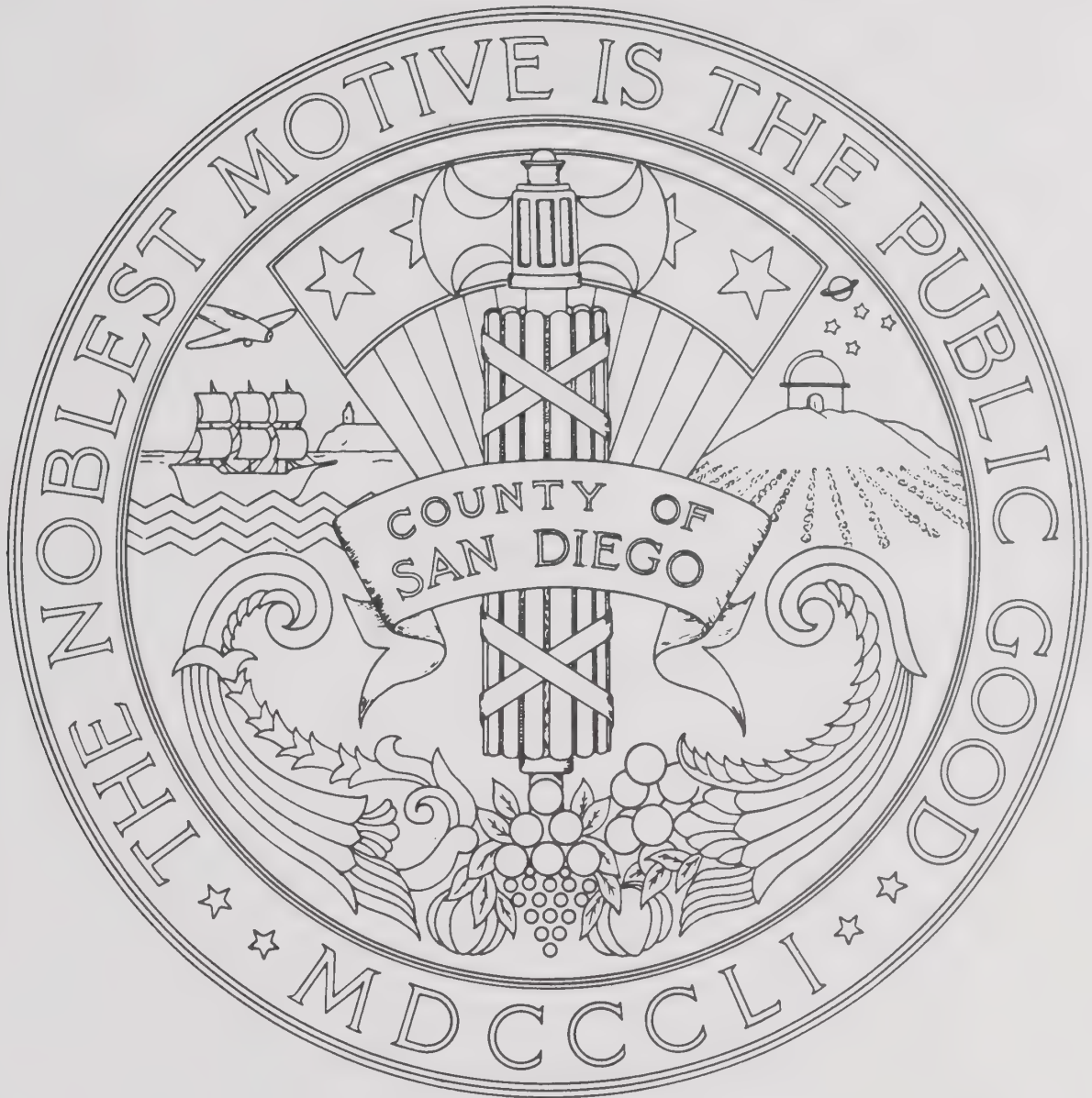
THIS FUND ACCOUNTS FOR THE FINANCING OF MATERIALS AND SUPPLIES PROVIDED TO COUNTY DEPARTMENTS ON A COST REIMBURSEMENT BASIS.

SPECIAL DISTRICT LOANS FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FINANCING FOR START UP SERVICES FOR NEW SPECIAL DISTRICTS AND COUNTY SERVICE AREAS ON A COST REIMBURSEMENT BASIS.

OTHER MISCELLANEOUS FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FOR THE FINANCING OF CLOTHING AND PERSONAL SUNDRY ITEMS FOR PERSONS INSTITUTIONALIZED AT VARIOUS COUNTY FACILITIES.



INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 1993
With Comparative Figures for June 30, 1992
(In Thousands)

STATEMENT 7

	ROAD AND COMMUNICATION EQUIPMENT	PURCHASING	SPECIAL DISTRICT LOANS
ASSETS			
Equity in Pooled Cash and Investments	\$11,007	490	235
Collections in Transit			
Imprest Cash		200	
Accounts Receivable		4	
Due from Other Funds	744	429	13
Due from Other Funds - Loans	7,431		667
Inventory of Equipment, Material and Supplies, at cost	839	1,142	
Equipment, Net of Allowance for Depreciation of \$9,472 in 1993 (\$8,568 in 1992)	<u>11,027</u>	<u> </u>	<u> </u>
Total Assets	<u>\$31,048</u>	<u>2,265</u>	<u>915</u>
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts Payable	\$ 45	924	
Due to Other Funds	768	5	
Obligations Under Reverse Repurchase Agreements	<u>479</u>	<u>21</u>	<u>10</u>
Total Liabilities	<u>1,292</u>	<u>950</u>	<u>10</u>
Fund Equity			
Contributed Capital (Statement 7B)	11,976	1,171	905
Retained Earnings:			
Unreserved	<u>17,780</u>	<u>144</u>	<u> </u>
Total Fund Equity	<u>29,756</u>	<u>1,315</u>	<u>905</u>
Total Liabilities and Fund Equity	<u>\$31,048</u>	<u>2,265</u>	<u>915</u>

INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 1993
With Comparative Figures for June 30, 1992
(In Thousands)

STATEMENT 7 (continued)

	OTHER MISCELLANEOUS	1993	TOTALS 1992
ASSETS			
Equity in Pooled Cash and Investments	\$376	12,108	16,634
Collections in Transit	49	49	52
Imprest Cash		200	200
Accounts Receivable		4	2
Due from Other Funds	35	1,221	1,057
Due from Other Funds - Loans		8,098	1,522
Inventory of Equipment, Material and Supplies	132	2,113	2,159
Equipment, Net of Allowance for Depreciation of \$9,472 in 1993 (\$8,568 in 1992)	<u>23</u>	<u>11,050</u>	<u>12,881</u>
Total Assets	<u>\$615</u>	<u>34,843</u>	<u>34,507</u>
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts Payable	\$ 70	1,039	896
Due to Other Funds	125	898	814
Obligations Under Reverse Repurchase Agreements	<u>16</u>	<u>526</u>	<u>873</u>
Total Liabilities	<u>211</u>	<u>2,463</u>	<u>2,583</u>
Fund Equity			
Contributed Capital (Statement 7B)	49	14,101	14,101
Retained Earnings:			
Unreserved	<u>355</u>	<u>18,279</u>	<u>17,823</u>
Total Fund Equity	<u>404</u>	<u>32,380</u>	<u>31,924</u>
Total Liabilities and Fund Equity	<u>\$615</u>	<u>34,843</u> (Statement 1A)	<u>34,507</u>

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN RETAINED EARNINGS
 Year Ended June 30, 1993
 With Comparative Figures for June 30, 1992
 (In Thousands)

STATEMENT 7A

	ROAD AND COMMUNICATION EQUIPMENT	PURCHASING	OTHER MISCELLANEOUS	TOTAL	
				<u>1993</u>	<u>1992</u>
Operating Revenues:					
Charges for Services	<u>\$ 9,102</u>	<u>19,817</u>	<u>2,138</u>	<u>31,057</u>	<u>28,471</u>
Operating Expenses:					
Cost of Materials	630	19,922	1,013	21,565	19,465
Repairs and Maintenance	4,192		7	4,199	3,801
Fuel	931			931	731
Depreciation	1,594		18	1,612	1,750
Other	<u>949</u>	<u> </u>	<u>751</u>	<u>1,700</u>	<u>3,059</u>
Total Operating Expenses	<u>8,296</u>	<u>19,922</u>	<u>1,789</u>	<u>30,007</u>	<u>28,806</u>
Operating Income (Loss)	<u>806</u>	<u>(105)</u>	<u>349</u>	<u>1,050</u>	<u>(335)</u>
Nonoperating Revenues:					
Interest	<u>1,167</u>			<u>1,167</u>	<u>1,346</u>
Nonoperating Expenses:					
Loss on Disposal of Equipment	668		1	669	170
Other	<u> </u>		<u>42</u>	<u>42</u>	<u>189</u>
Total Nonoperating Expenses	<u>668</u>		<u>43</u>	<u>711</u>	<u>359</u>
Nonoperating Income (Loss)	<u>499</u>		<u>(43)</u>	<u>456</u>	<u>987</u>
Income (Loss) Before Operating Transfers	1,305	(105)	306	1,506	652
Operating Transfers (Out)	<u>(800)</u>	<u> </u>	<u>(250)</u>	<u>(1,050)</u>	<u> </u>
Net Income (Loss)	505	(105)	56	456	652
Retained Earnings - Beginning Balance	<u>17,275</u>	<u>249</u>	<u>299</u>	<u>17,823</u>	<u>17,171</u>
Retained Earnings - Ending Balance (Statement 7)	<u>\$17,780</u>	<u>144</u>	<u>355</u>	<u>18,279</u>	<u>17,823</u>

See Accompanying Independent Auditors' Report

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF CONTRIBUTED CAPITAL
 Year Ended June 30, 1993
 (In Thousands)

STATEMENT 7B

	ROAD AND COMMUNICATION EQUIPMENT	PURCHASING	SPECIAL DISTRICT LOANS	OTHER MISCELLANEOUS	TOTAL
Beginning Balance	\$11,976	1,171	905	49	14,101
Add: Increases Authorized	—	—	—	—	—
Deduct: Decreases Authorized	—	—	—	—	—
Ending Balance (Statement 7)	<u>\$11,976</u>	<u>1,171</u>	<u>905</u>	<u>49</u>	<u>14,101</u>
Source					
Governments' Contribution:					
General Fund	\$ 199	1,171	905	49	2,324
Road Fund	7,047				7,047
Liquid Waste Enterprise Fund	1,248				1,248
Solid Waste Enterprise Fund	3,215				3,215
Airport Enterprise Fund	<u>267</u>	—	—	—	<u>267</u>
Total	<u>\$11,976</u>	<u>1,171</u>	<u>905</u>	<u>49</u>	<u>14,101</u>

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
Year Ended June 30, 1993
With Comparative Figures for June 30, 1992
(In Thousands)

STATEMENT 7C

	ROAD AND COMMUNICATION EQUIPMENT	PURCHASING	SPECIAL DISTRICT LOANS
Cash Flows from Operating Activities:			
Operating Income (Loss)	\$ 806	(105)	
Adjustments to Reconcile Operating Income to			
Net Cash Provided by Operating Activities:			
Depreciation	1,594		
Decrease (Increase) in Accounts Receivable		(3)	
Decrease (Increase) in Due from Other Funds	(82)	(105)	11
Decrease (Increase) in Inventory	55	(3)	
Increase (Decrease) in Accounts Payable	(86)	262	
Increase (Decrease) in Due to Other Funds	75	5	
Transfers to Other Funds	<u>(800)</u>	<u>—</u>	<u>—</u>
Net Cash Provided (Used) by Operating Activities	<u>1,562</u>	<u>51</u>	<u>11</u>
Cash Flows from Non-Capital Financing Activities:			
Payments to Other Funds	(6,600)		
Payment Received (Advances Made) on Long-Term Loans	<u>—</u>		
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>(6,600)</u>		
Cash Flows from Capital and Related Financing Activities:			
Acquisition of Fixed Assets	(519)		
Proceeds from Sales of Equipment	<u>72</u>		
Net Cash Provided (Used) by for Capital and Related Financing Activities	<u>(447)</u>		
Cash Flows from Investing Activities:			
Interest	<u>1,207</u>		
Net Increase (Decrease) in Cash and Cash Equivalents	(4,278)	51	11
Cash and Cash Equivalents-Beginning of Year	<u>14,806</u>	<u>618</u>	<u>214</u>
Cash and Cash Equivalents-End of Year	<u>\$10,528</u>	<u>669</u>	<u>225</u>
Reconciliation of Cash and Cash Equivalents to the Balance Sheet:			
Total Cash and Investments per Balance Sheet	\$11,007	690	235
Less: Investments not meeting the definition of cash equivalents	<u>479</u>	<u>21</u>	<u>10</u>
Cash and Cash Equivalents - End of Year	<u>\$10,528</u>	<u>669</u>	<u>225</u>
Noncash investing, capital and financing activities:			
Allocated reverse repurchases are not included as a cash flow item per GASB Statement No. 9.			

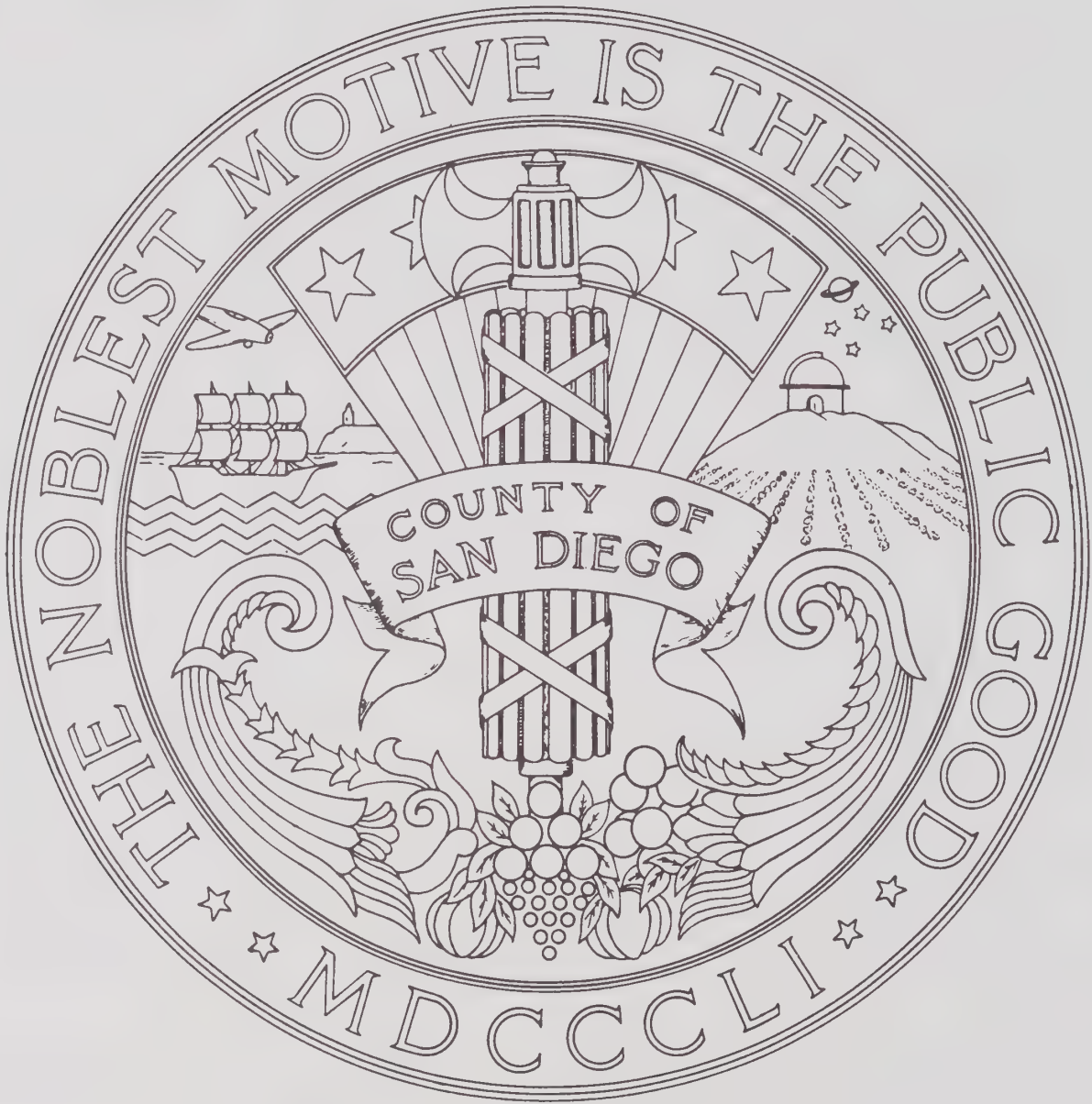
FINANCIAL REPORT OF SAN DIEGO COUNTY

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
Year Ended June 30, 1993
With Comparative Figures for June 30, 1992
(In Thousands)

STATEMENT 7C (continued)

	OTHER MISCELLANEOUS	<u>1993</u>	<u>1992</u>
Cash Flows from Operating Activities:			
Operating Income (Loss)	\$349	1,050	(335)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation	18	1,612	1,750
Decrease (Increase) in Accounts Receivable		(3)	2
Decrease (Increase) in Due from Other Funds	(5)	(181)	347
Decrease (Increase) in Inventory	(4)	48	8
Increase (Decrease) in Accounts Payable	(33)	143	(382)
Increase (Decrease) in Due to Other Funds	4	84	(948)
Transfers to Other Funds	—	(800)	-0-
Net Cash Provided (Used) by Operating Activities	<u>329</u>	<u>1,953</u>	<u>442</u>
Cash Flows from Non-Capital Financing Activities:			
Payments to Other Funds	(292)	(6,892)	(189)
Payment Received (Advances Made) on Long-Term Loans	—	-0-	(67)
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>(292)</u>	<u>(6,892)</u>	<u>(256)</u>
Cash Flows from Capital and Related Financing Activities:			
Acquisition of Fixed Assets	(3)	(522)	(4,095)
Proceeds from Sales of Equipment	—	72	142
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(3)</u>	<u>(450)</u>	<u>(3,953)</u>
Cash Flows from Investing Activities:			
Interest		<u>1,207</u>	<u>1,346</u>
Net Increase (Decrease) in Cash and Cash Equivalents	34	(4,182)	(2,421)
Cash and Cash Equivalents-Beginning of Year	<u>375</u>	<u>16,013</u>	<u>18,434</u>
Cash and Cash Equivalents-End of Year	<u>\$409</u>	<u>11,831</u>	<u>16,013</u>
Reconciliation of Cash and Cash Equivalents to the Balance Sheet:			
Total Cash and Investments per the Balance Sheet	\$425	12,357	16,886
Less: Investments not meeting the definition of cash equivalents	<u>16</u>	<u>526</u>	<u>873</u>
Cash and Cash Equivalents - End of Year	<u>\$409</u>	<u>11,831</u>	<u>16,013</u>

See Accompanying Independent Auditors' Report



TRUST AND AGENCY FUNDS

PENSION TRUST FUND

THIS FUND IS UNDER THE CONTROL OF THE BOARD OF RETIREMENT. THE FUND ACCUMULATES EMPLOYER AND EMPLOYEE CONTRIBUTIONS, AND EARNINGS FROM THE FUND'S INVESTMENTS. DISBURSEMENTS ARE MADE FROM THE FUND FOR RETIREMENTS, DISABILITY AND DEATH BENEFITS, AND REFUNDS. THIS FUND INCLUDES ALL ASSETS OF THE RETIREMENT SYSTEM.

PROPERTY TAX COLLECTION FUNDS

THESE FUNDS ARE USED FOR RECORDING THE COLLECTION AND DISTRIBUTION OF PROPERTY TAXES AND ARE UNDER THE CONTROL OF ONE OR MORE COUNTY OFFICERS.

INTEREST APPORTIONMENT FUND

THIS FUND IS USED FOR RECORDING THE COLLECTION AND DISTRIBUTION OF INTEREST EARNED ON INVESTED POOLED CASH. THE FUND IS UNDER THE CONTROL OF THE COUNTY TREASURER.

COUNTY DEPARTMENTAL FUNDS

THESE FUNDS ARE UNDER THE CONTROL OF A SINGLE COUNTY OFFICER WHO USES THE FUND FOR VARIOUS TYPES OF DEPOSIT RECEIPTS. DISBURSEMENTS ARE MADE FROM THESE FUNDS BY THE AUDITOR AND CONTROLLER BASED ON A PROPERLY WRITTEN AUTHORIZATION FROM THE RESPONSIBLE OFFICER.

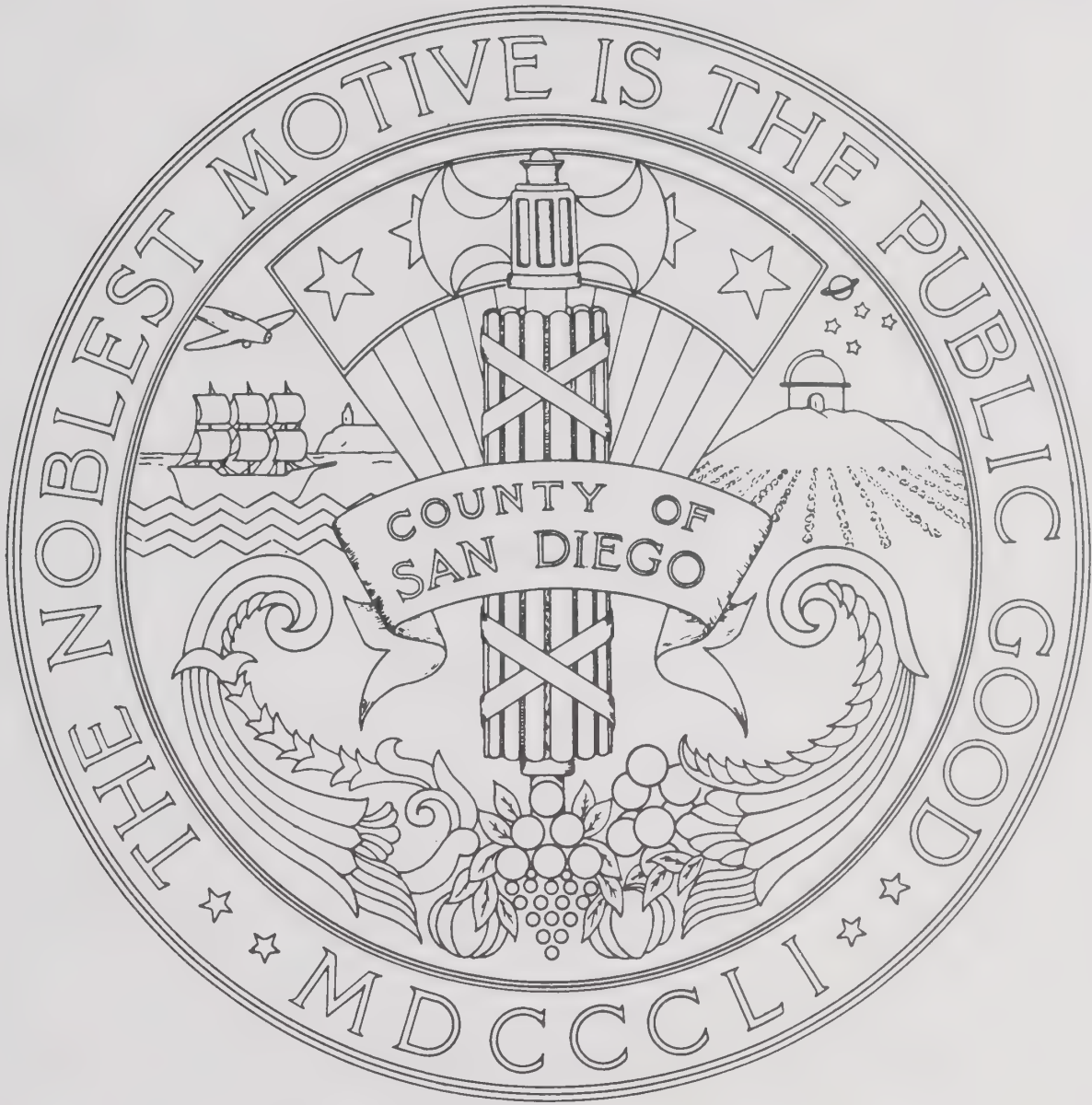
SPECIAL PURPOSE FUNDS

THESE FUNDS ARE UNDER THE CONTROL OF VARIOUS COUNTY OFFICERS AND ARE USED TO ACCUMULATE RESOURCES FOR SPECIFIC PURPOSES, E.G., SPECIAL ASSESSMENT DISTRICT DEBT SERVICE FUNDS FOR WHICH THE COUNTY TREASURER/TAX COLLECTOR ACTS IN A TRUST CAPACITY, DISBURSING ACCUMULATED MONIES TO BONDHOLDERS IN PAYMENT OF BOND PRINCIPAL AND INTEREST, SPECIAL ASSESSMENT BONDS WHICH ARE ISSUED TO FINANCE CONSTRUCTION UNDER THE 1911 AND 1913 ACTS, AND TAX DEFERRED COMPENSATION AMOUNTS FOR EMPLOYEES WHO CHOOSE TO PARTICIPATE IN THE COUNTY'S DEFERRED COMPENSATION PLAN.

FUNDS HELD FOR SPECIAL & SCHOOL DISTRICTS

THESE FUNDS DO NOT REPRESENT FUNDS OF THE COUNTY, BUT INCLUDE MONIES BELONGING TO AGENCIES WHICH USE THE COUNTY TREASURY AS THEIR DEPOSITORY AND IN SOME CASES HAVE THE AUDITOR AND CONTROLLER AS THEIR ACCOUNTING OFFICER TO RECORD ALL TRANSACTIONS.

THESE INCLUDE SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS, JOINT POWERS AUTHORITIES, SPECIAL OPERATIONS FUNDS, AND SCHOOL DISTRICT FUNDS.



TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 1993
With Comparative Figures for June 30, 1992
(In Thousands)

STATEMENT 8

		AGENCY		
	PENSION TRUST FUND	PROPERTY TAX COLLECTION FUNDS	INTEREST APPORTIONMENT FUND	COUNTY DEPARTMENTAL FUNDS
ASSETS				
Equity in Pooled Cash and Investments	\$ 248,633	58,081	9,062	488,251
Cash with Fiscal Agent				546
Collections in Transit		8,662		1,743
Imprest Cash				30
Investments (Schedule 3)	1,197,092			
Taxes Receivable		146,682		
Accounts Receivable	22,606		38,187	
Prepaid Expenses	101			
Due from Other Funds	3,737	8,447	5,000	9,005
Fixed Assets, Net of Allowance for Depreciation of \$8 in 1993 (\$-0- in 1992)	<u>46</u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$1,472,215</u>	<u>221,872</u>	<u>52,249</u>	<u>499,575</u>
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts Payable	\$ 87,648			
Due to Other Funds	277	13,530	21,868	31,827
Obligations Under Reverse Repurchase Agreements	10,815	2,526	394	21,237
Due to Other Funds - Loans				
Amount Due Employees for Deferred Compensation				
Other Deferred Revenue				
Tax Collections Due to Other Governmental Entities		205,816		
Agency Funds Held for Other Governmental Entities	<u> </u>	<u> </u>	<u>29,987</u>	<u>446,511</u>
Total Liabilities	<u>98,740</u>	<u>221,872</u>	<u>52,249</u>	<u>499,575</u>
Fund Balance:				
Reserved for Retirements	<u>1,373,475</u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Equity	<u>\$1,472,215</u>	<u>221,872</u>	<u>52,249</u>	<u>499,575</u>

TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 1993
With Comparative Figures for June 30, 1992
(In Thousands)

STATEMENT 8 (continued)

	AGENCY			
	SPECIAL PURPOSE FUNDS	FUNDS HELD FOR SPECIAL AND SCHOOL DISTRICTS	TOTALS	
			1993	1992
ASSETS				
Equity in Pooled Cash and Investments	\$748,943	1,802,151	3,355,121	2,708,561
Cash with Fiscal Agent	82,104		82,650	65,989
Collections in Transit	973	755	12,133	12,648
Imprest Cash	35		65	70
Investments (Schedule 3)	106	110	1,197,308	1,088,598
Taxes Receivable			146,682	120,260
Accounts Receivable			60,793	101,460
Prepaid Expenses			101	-0-
Due from Other Funds	4,808	8,376	39,373	50,979
Fixed Assets, Net of Allowance for Depreciation of \$8 in 1993 (\$-0- in 1992)			46	38
Total Assets	<u>\$836,969</u>	<u>1,811,392</u>	<u>4,894,272</u>	<u>4,148,603</u>
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts Payable	\$		87,648	124,104
Due to Other Funds	384,520	18,366	470,388	312,493
Obligations Under Reverse Repurchase Agreements	32,577	78,392	145,941	142,192
Due to Other Funds - Loans		772	772	325
Amount Due Employees for Deferred Compensation	96,759		96,759	79,141
Other Deferred Revenue			-0-	12
Tax Collections Due to Other Governmental Entities			205,816	175,979
Agency Funds Held for Other Governmental Entities	<u>323,113</u>	<u>1,713,862</u>	<u>2,513,473</u>	<u>2,102,664</u>
Total Liabilities	<u>836,969</u>	<u>1,811,392</u>	<u>3,520,797</u>	<u>2,936,910</u>
Fund Balance:				
Reserved for Retirements			<u>1,373,475</u>	<u>1,211,693</u>
Total Liabilities and Fund Equity	<u>\$836,969</u>	<u>1,811,392</u>	<u>4,894,272</u>	<u>4,148,603</u>

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended June 30, 1993
(In Thousands)

STATEMENT 8A

	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
PROPERTY TAX COLLECTION FUNDS				
ASSETS				
Equity in Pooled Cash and Investments	\$ 55,849	1,727,553	1,725,321	58,081
Collections in Transit	8,891	8,662	8,891	8,662
Taxes Receivable	120,260	1,955,040	1,928,618	146,682
Due from Other Funds	<u>7,558</u>	<u>12,797</u>	<u>11,908</u>	<u>8,447</u>
Total Assets	<u>\$192,558</u>	<u>3,704,052</u>	<u>3,674,738</u>	<u>221,872</u>
LIABILITIES				
Due to Other Funds	\$ 13,647	17,905	18,022	13,530
Obligations Under Reverse Repurchase Agreements	2,932	2,526	2,932	2,526
Tax Collections Due to Other Governmental Entities	<u>175,979</u>	<u>3,640,784</u>	<u>3,610,947</u>	<u>205,816</u>
Total Liabilities	<u>\$192,558</u>	<u>3,661,215</u>	<u>3,631,901</u>	<u>221,872</u>
INTEREST APPORTIONMENT FUND				
ASSETS				
Equity in Pooled Cash and Investments	\$ 21,842	226,957	239,737	9,062
Accounts Receivable	37,411	38,187	37,411	38,187
Due from Other Funds	<u> </u>	<u>10,000</u>	<u>5,000</u>	<u>5,000</u>
Total Assets	<u>\$ 59,253</u>	<u>275,144</u>	<u>282,148</u>	<u>52,249</u>
LIABILITIES				
Due to Other Funds	\$ 28,859	21,941	28,932	21,868
Obligations Under Reverse Repurchase Agreements	1,147	394	1,147	394
Agency Funds Held for Other Governmental Entities	<u>29,247</u>	<u>196,184</u>	<u>195,444</u>	<u>29,987</u>
Total Liabilities	<u>\$ 59,253</u>	<u>218,519</u>	<u>225,523</u>	<u>52,249</u>
COUNTY DEPARTMENTAL FUNDS				
ASSETS				
Equity in Pooled Cash and Investments	\$460,568	1,721,781	1,694,098	488,251
Cash with Fiscal Agent	448	14,596	14,498	546
Collections in Transit	1,627	1,795	1,679	1,743
Imprest Cash	29	2	1	30
Due from Other Funds	<u>14,806</u>	<u>12,487</u>	<u>18,288</u>	<u>9,005</u>
Total Assets	<u>\$477,478</u>	<u>1,750,661</u>	<u>1,728,564</u>	<u>499,575</u>
LIABILITIES				
Due to Other Funds	\$ 30,106	77,503	75,782	31,827
Obligations Under Reverse Repurchase Agreements	24,178	21,237	24,178	21,237
Agency Funds Held for Other Governmental Entities	<u>423,194</u>	<u>1,548,610</u>	<u>1,525,293</u>	<u>446,511</u>
Total Liabilities	<u>\$477,478</u>	<u>1,647,350</u>	<u>1,625,253</u>	<u>499,575</u>

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended June 30, 1993
(In Thousands)

STATEMENT 8A (continued)

	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
SPECIAL PURPOSE FUNDS				
ASSETS				
Equity in Pooled Cash and Investments	\$ 540,778	3,015,051	2,806,886	748,943
Cash with Fiscal Agent	65,541	16,891	328	82,104
Collections in Transit	1,327	1,055	1,409	973
Imprest Cash	41		6	35
Investments	378	95	367	106
Due from Other Funds	<u>13,251</u>	<u>23,849</u>	<u>32,292</u>	<u>4,808</u>
Total Assets	<u>\$ 621,316</u>	<u>3,056,941</u>	<u>2,841,288</u>	<u>836,969</u>
LIABILITIES				
Due to Other Funds	\$ 223,446	386,044	224,970	384,520
Obligations Under Reverse Repurchase Agreements	28,391	32,577	28,391	32,577
Amount Due Employees for Deferred Compensation	79,141	29,861	12,243	96,759
Agency Funds Held for Other Governmental Entities	<u>290,338</u>	<u>1,944,068</u>	<u>1,911,293</u>	<u>323,113</u>
Total Liabilities	<u>\$ 621,316</u>	<u>2,392,550</u>	<u>2,176,897</u>	<u>836,969</u>
FUNDS HELD FOR SPECIAL AND SCHOOL DISTRICTS				
ASSETS				
Equity in Pooled Cash and Investments	\$1,439,269	4,249,446	3,886,564	1,802,151
Collections in Transit	803	752	800	755
Investments	110			110
Due from Other Funds	<u>11,765</u>	<u>23,863</u>	<u>27,252</u>	<u>8,376</u>
Total Assets	<u>\$1,451,947</u>	<u>4,274,061</u>	<u>3,914,616</u>	<u>1,811,392</u>
LIABILITIES				
Due to Other Funds	\$ 16,181	27,825	25,640	18,366
Obligations Under Reverse Repurchase Agreements	75,556	78,392	75,556	78,392
Due to Other Funds - Loans	325	1,228	781	772
Agency Funds Held for Other Governmental Entities	<u>1,359,885</u>	<u>3,593,898</u>	<u>3,239,921</u>	<u>1,713,862</u>
Total Liabilities	<u>\$1,451,947</u>	<u>3,701,343</u>	<u>3,341,898</u>	<u>1,811,392</u>

AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 Year Ended June 30, 1993
 (In Thousands)

STATEMENT 8A (continued)

	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
TOTAL AGENCY FUNDS				
ASSETS				
Equity in Pooled Cash and Investments	\$2,518,306	10,940,788	10,352,606	3,106,488
Cash with Fiscal Agent	65,989	31,487	14,826	82,650
Collections in Transit	12,648	12,264	12,779	12,133
Imprest Cash	70	2	7	65
Investments	488	95	367	216
Taxes Receivable	120,260	1,955,040	1,928,618	146,682
Accounts Receivable	37,411	38,187	37,411	38,187
Due from Other Funds	<u>47,380</u>	<u>82,996</u>	<u>94,740</u>	<u>35,636</u>
Total Assets	<u>\$2,802,552</u>	<u>13,060,859</u>	<u>12,441,354</u>	<u>3,422,057</u>
LIABILITIES				
Due to Other Funds	\$ 312,239	531,218	373,346	470,111
Obligations Under Reverse Repurchase Agreements	132,204	135,126	132,204	135,126
Due to Other Funds - Loans	325	1,228	781	772
Amount Due Employees for Deferred Compensation	79,141	29,861	12,243	96,759
Tax Collections Due to Other Governmental Entities	175,979	3,640,784	3,610,947	205,816
Agency Funds Held for Other Governmental Entities	<u>2,102,664</u>	<u>7,282,760</u>	<u>6,871,951</u>	<u>2,513,473</u>
Total Liabilities	<u>\$2,802,552</u>	<u>11,620,977</u>	<u>11,001,472</u>	<u>3,422,057</u>

ACCOUNT GROUP

GENERAL FIXED ASSETS

TO ACCOUNT FOR FIXED ASSETS NOT USED IN PROPRIETARY FUND TYPE OPERATIONS

FINANCIAL REPORT OF SAN DIEGO COUNTY

SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
June 30, 1993
(In Thousands)

					<u>SCHEDULE 1</u>
FUNCTION AND ACTIVITY	LAND	STRUCTURES AND IMPROVEMENTS	EQUIPMENT	CONSTRUCTION IN PROGRESS	TOTAL
General:					
Legislative and Administrative	\$		1,130		1,130
Finance			5,321		5,321
Counsel			446		446
Personnel			873		873
Elections			1,285		1,285
Communication			402		402
Property Management	145,645	389,037	49,379	155,809	739,870
Other General	<u>1,166</u>	<u>2,719</u>	<u>55,395</u>	<u>7,368</u>	<u>66,648</u>
Total General	<u>146,811</u>	<u>391,756</u>	<u>114,231</u>	<u>163,177</u>	<u>815,975</u>
Public Protection:					
Judicial			15,870	2	15,872
Police Protection			16,536		16,536
Detention and Correction			3,206		3,206
Fire Protection	350		439	48	837
Protective Inspection			718		718
Other Protection	<u> </u>		<u>10,621</u>	<u> </u>	<u>10,621</u>
Total Public Protection	<u>350</u>		<u>47,390</u>	<u>50</u>	<u>47,790</u>
Public Ways and Facilities:					
Public Ways	<u>1,015</u>	<u>1,828</u>	<u>3,776</u>		<u>6,619</u>
Health and Sanitation:					
Health Services			<u>16,057</u>		<u>16,057</u>
Public Assistance:					
Administration			<u>7,222</u>		<u>7,222</u>
Education:					
Library Services	372	2,236	727		3,335
Agricultural Education	<u> </u>	<u> </u>	<u>35</u>		<u>35</u>
Total Education	<u>372</u>	<u>2,236</u>	<u>762</u>		<u>3,370</u>
Recreational and Cultural Services:					
Recreational Facilities	<u>175</u>	<u>71</u>	<u>879</u>	<u> </u>	<u>1,125</u>
Total	<u>\$148,723</u>	<u>395,891</u>	<u>190,317</u>	<u>163,227</u>	<u>898,158</u>

(Statement 1A)

See Accompanying Independent Auditors' Report

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
Year Ended June 30, 1993
(In Thousands)

SCHEDULE 2

FUNCTION AND ACTIVITY	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
General:				
Legislative and Administrative	\$ 1,123	187	180	1,130
Finance	5,001	2,809	2,489	5,321
Counsel	454	7	15	446
Personnel	832	57	16	873
Elections	1,542	660	917	1,285
Communication	1,074	118	790	402
Property Management	700,646	104,160	64,936	739,870
Other General	<u>64,866</u>	<u>5,708</u>	<u>3,926</u>	<u>66,648</u>
Total General	<u>775,538</u>	<u>113,706</u>	<u>73,269</u>	<u>815,975</u>
Public Protection:				
Judicial	13,148	2,981	257	15,872
Police Protection	15,694	2,504	1,662	16,536
Detention and Correction	2,172	1,116	82	3,206
Fire Protection	792	50	5	837
Protective Inspection	687	36	5	718
Other Protection	<u>10,398</u>	<u>1,206</u>	<u>983</u>	<u>10,621</u>
Total Public Protection	<u>42,891</u>	<u>7,893</u>	<u>2,994</u>	<u>47,790</u>
Public Ways and Facilities:				
Public Ways	<u>5,384</u>	<u>1,280</u>	<u>45</u>	<u>6,619</u>
Health and Sanitation:				
Health Services	<u>15,386</u>	<u>2,163</u>	<u>1,492</u>	<u>16,057</u>
Public Assistance:				
Administration	<u>6,861</u>	<u>552</u>	<u>191</u>	<u>7,222</u>
Education:				
Library Services	3,243	156	64	3,335
Agricultural Education	<u>32</u>	<u>4</u>	<u>1</u>	<u>35</u>
Total Education	<u>3,275</u>	<u>160</u>	<u>65</u>	<u>3,370</u>
Recreational and Cultural Services:				
Recreational Facilities	<u>1,114</u>	<u>53</u>	<u>42</u>	<u>1,125</u>
Total	<u>\$850,449</u>	<u>125,807</u>	<u>78,098</u>	<u>898,158</u>

(Statement 1A)

See Accompanying Independent Auditors' Report

MISCELLANEOUS SCHEDULES

TO PROVIDE ADDITIONAL INFORMATION AND DETAIL ON AGENCY FUND INVESTMENTS AND TAXES RECEIVABLE.

PENSION TRUST AND AGENCY FUNDS
SCHEDULE OF INVESTMENTS
June 30, 1993
(In Thousands)

SCHEDULE 3

	INTEREST RATES	MATURITY DATES	PAR VALUE	COST OR AMORTIZED COST	MARKET VALUE
Pension Trust Fund:					
Corporate Bonds	7.17-13.50	1996-2015	\$181,337	\$ 187,365	196,778
U.S. Government Bonds	4.25-9.00	1995-2023	141,233	143,443	149,795
Real Estate			126,273	126,273	107,294
Stocks				<u>740,011</u>	<u>917,518</u>
Total				<u>1,197,092</u>	<u>1,371,385</u>
Special Purpose Funds:					
Utility Bonds	4.375-8.75	1996-2012	102	101	101
Foreign Government Bonds	8.00	1994	5	<u>5</u>	<u>5</u>
Total				<u>106</u>	<u>106</u>
Funds Held for School Districts:					
U.S. Government	8.00-8.75	1996-2008	110	<u>110</u>	<u>113</u>
Total Investments				<u>\$1,197,308</u> (Statement 8)	<u>1,371,604</u>

SCHEDULE OF TAXES AND BENEFIT CHARGES RECEIVABLE
June 30, 1993
(In Thousands)

SCHEDULE 4

	TOTAL	FUNDS		
		GENERAL	SPECIAL REVENUE	ENTERPRISE
TAXES				
Secured:				
1992/93 Fiscal Year Levy	\$24,368	23,995	369	4
Prior Fiscal Years' Levies	20,367	20,306	(3)	64
Unsecured:				
1992/93 Fiscal Year Levy	748	357	367	24
Prior Fiscal Years' Levies	<u>8,196</u>	<u>8,141</u>	<u>47</u>	<u>8</u>
Total Taxes Receivable	53,679	52,799	780	100
Benefit Charges	<u>858</u>	—	—	<u>858</u>
Total Taxes and Benefit Charges Receivable	54,537	52,799	780	958
Less Deferred Revenues Applicable to Taxes and Benefit Charges Receivable	<u>49,812</u>	<u>49,087</u>	<u>725</u>	—
Taxes and Benefit Charges Receivable, Net	<u>\$ 4,725</u>	<u>3,712</u>	<u>55</u>	<u>958</u>
		(Statement 2)	(Statement 3)	(Statement 6)

STAT
SECTION

STATISTICAL SECTION

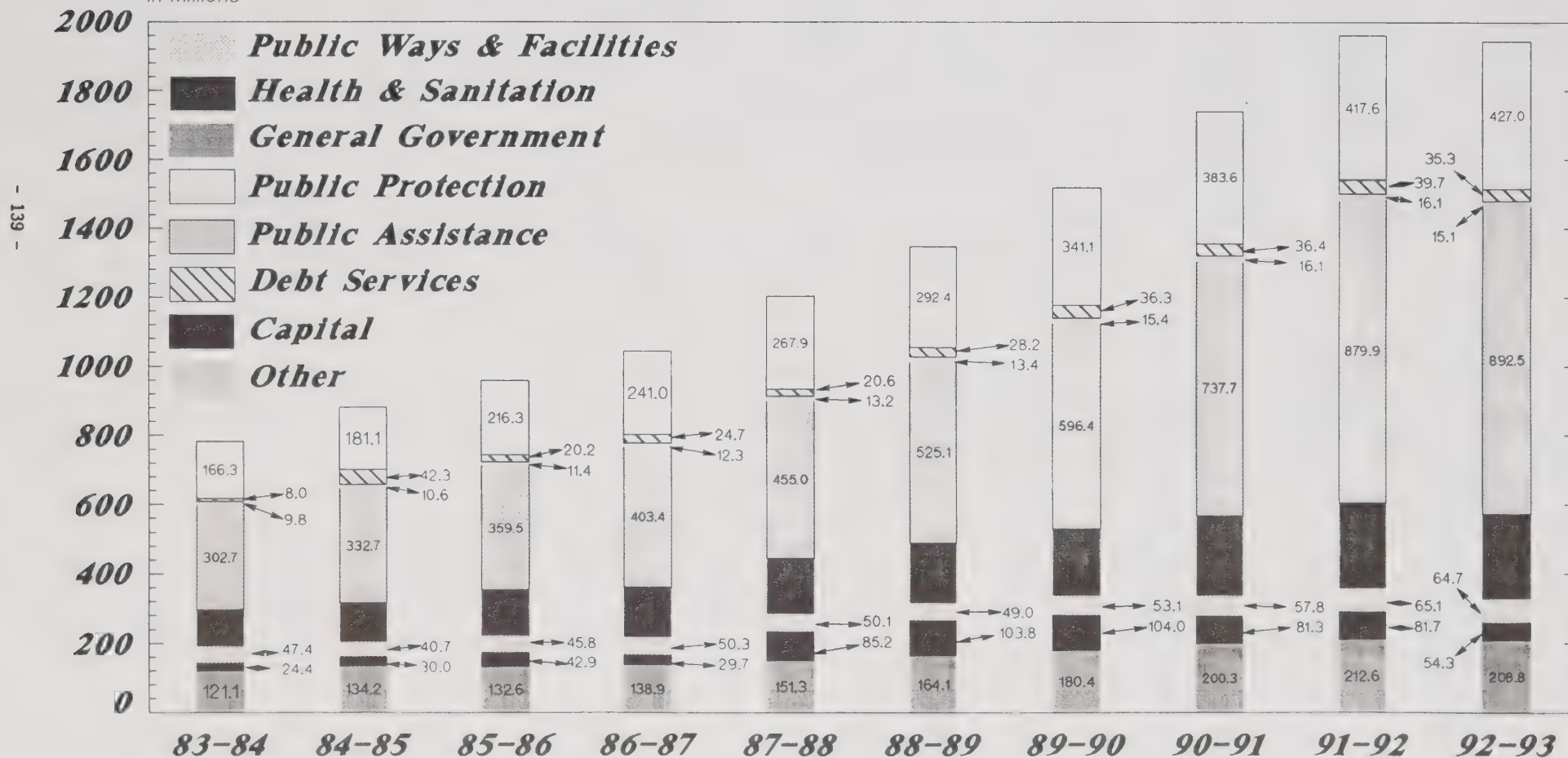
(NOT COVERED BY INDEPENDENT AUDITORS' REPORT)

COMPARISON OF EXPENDITURES
COUNTY GENERAL, SPECIAL REVENUE, DEBT SERVICE AND CAPITAL PROJECTS FUNDS
 (IN THOUSANDS)

Fiscal Years 1983-84 through 1992-93

	1983-84		1984-85		1985-86		1986-87		1987-88		1988-89		1989-90		1990-91		1991-92		1992-93	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
GENERAL GOVERNMENT	\$121,051	15.4%	\$134,222	15.2%	\$132,581	13.8%	\$138,900	13.3%	\$151,323	12.6%	\$164,144	12.2%	\$180,365	11.9%	\$200,288	11.5%	\$212,619	10.9%	\$208,838	10.8%
PUBLIC PROTECTION	166,296	21.2%	181,124	20.5%	216,260	22.5%	240,976	23.0%	267,927	22.2%	292,447	21.7%	341,142	22.4%	383,632	22.0%	417,598	21.3%	426,986	22.0%
PUBLIC WAYS & FACILITIES	47,416	6.1%	40,741	4.6%	45,830	4.8%	50,250	4.8%	50,067	4.2%	49,030	3.6%	53,109	3.5%	57,775	3.3%	65,113	3.3%	64,714	3.3%
HEALTH & SANITATION	103,940	13.3%	110,640	12.5%	132,785	13.8%	145,447	13.9%	161,086	13.4%	172,946	12.8%	193,742	12.7%	228,617	13.1%	246,856	12.6%	246,208	12.7%
PUBLIC ASSISTANCE	302,709	38.6%	332,723	37.7%	359,496	37.4%	403,398	38.6%	455,009	37.8%	525,074	38.9%	596,399	39.2%	737,722	42.4%	879,859	44.9%	892,530	45.9%
EDUCATION	5,801	0.7%	6,185	0.7%	6,888	0.7%	7,504	0.7%	7,932	0.7%	8,159	0.6%	9,156	0.6%	9,651	0.6%	9,548	0.5%	8,383	0.4%
RECREATION & CULTURAL	3,959	0.5%	4,424	0.5%	4,473	0.5%	4,746	0.5%	4,902	0.4%	5,275	0.4%	6,201	0.4%	6,481	0.4%	6,509	0.3%	6,730	0.3%
CAPITAL OUTLAY	24,369	3.1%	30,018	3.4%	42,874	4.5%	29,698	2.8%	85,186	7.1%	103,779	7.7%	104,046	6.8%	81,315	4.7%	81,739	4.2%	54,308	2.8%
DEBT SERVICE	7,992	1.0%	42,271	4.8%	20,198	2.1%	24,725	2.4%	20,666	1.7%	28,243	2.1%	36,304	2.4%	36,383	2.1%	39,725	2.0%	35,277	1.8%
INTERGOVERNMENTAL	0	0.0%	0	0.0%	0	0.0%	0	0.0%	404	0.0%	12	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
TOTAL	\$783,533	100%	\$882,348	100%	\$961,385	100%	\$1,045,644	100%	\$1,204,502	100%	\$1,349,109	100%	\$1,520,464	100%	\$1,741,864	100%	\$1,959,566	100%	\$1,943,974	100%

In Millions



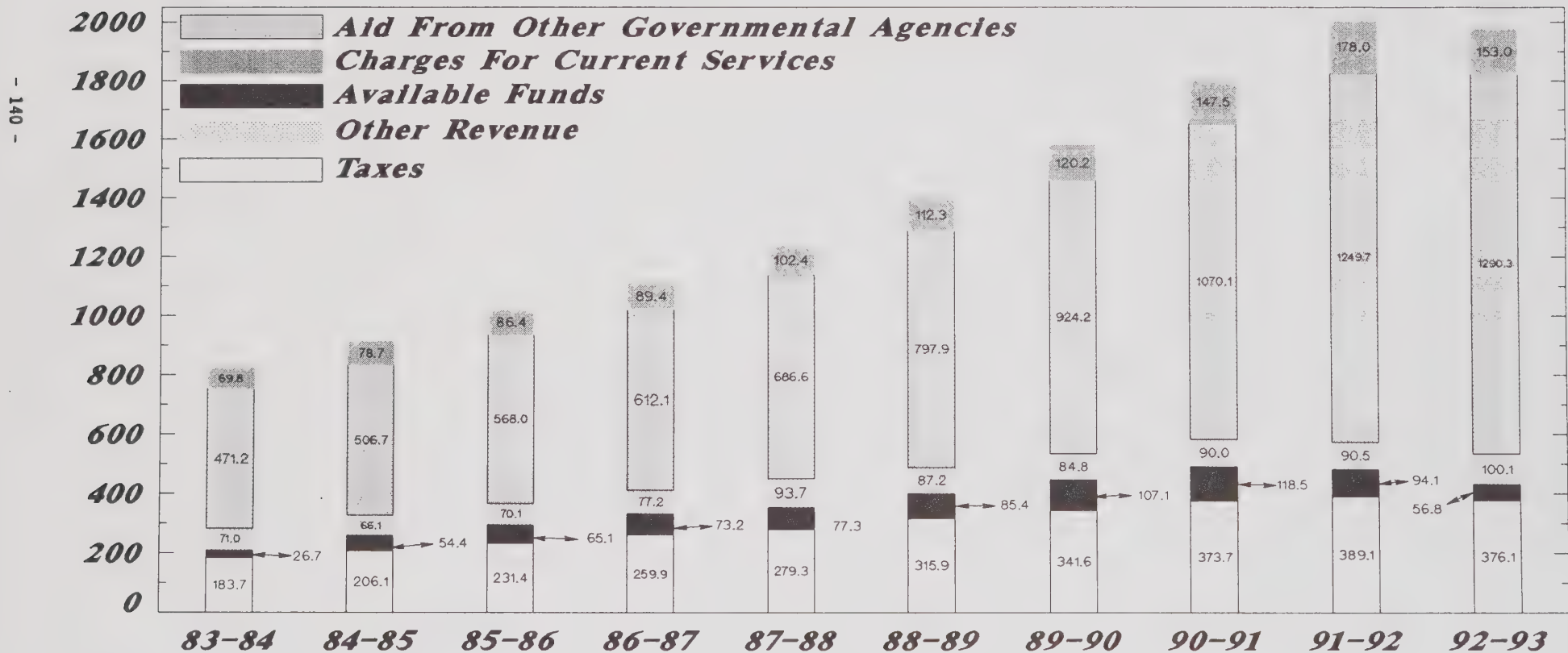
COMPARISON OF REVENUES BY SOURCE
COUNTY GENERAL, SPECIAL REVENUE, DEBT SERVICE AND CAPITAL PROJECTS FUNDS

(In Thousands)

Fiscal Years 1983-84 through 1992-93

	83-84		84-85		85-86		86-87		87-88		88-89		1989-90		1990-91		1991-92		1992-93	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Taxes	\$183,710	22.3%	\$206,050	22.6%	\$231,408	22.7%	\$259,908	23.4%	\$279,315	22.5%	\$315,901	22.6%	\$341,644	21.7%	\$373,732	20.8%	\$389,136	19.4%	\$376,098	19.0%
Licenses, Permits and Franchises	13,523	1.6%	13,672	1.5%	15,506	1.5%	16,249	1.5%	20,281	1.6%	24,692	1.8%	23,762	1.5%	26,097	1.4%	26,897	1.4%	27,749	1.4%
Fines, Forfeitures and Penalties	9,389	1.1%	10,591	1.2%	10,407	1.0%	12,679	1.1%	11,266	0.9%	15,070	1.1%	16,668	1.1%	21,917	1.2%	22,352	1.1%	26,253	1.3%
Use of Money and Property	29,552	3.6%	32,221	3.5%	35,032	3.4%	34,134	3.1%	38,286	3.1%	29,326	2.1%	32,321	2.0%	28,639	1.6%	28,223	1.4%	34,425	1.8%
Aid From Other Gov't Agencies	471,240	57.3%	506,748	55.6%	567,986	55.6%	612,095	55.1%	686,624	55.4%	797,936	57.0%	924,233	58.6%	1,070,128	59.5%	1,249,739	62.4%	1,290,298	65.3%
Charges for Current Services	69,813	8.5%	78,727	8.6%	86,415	8.5%	89,444	8.0%	102,414	8.3%	112,288	8.0%	120,219	7.6%	147,465	8.2%	178,044	8.9%	152,956	7.7%
Other Revenue	18,505	2.2%	9,647	1.1%	9,136	0.9%	14,105	1.3%	23,895	1.9%	18,101	1.3%	12,000	0.8%	13,343	0.7%	13,035	0.7%	11,648	0.6%
Prior Year Fund Balance	26,719	3.2%	54,443	6.0%	65,131	6.4%	73,234	6.6%	77,309	6.2%	85,401	6.1%	107,113	6.8%	118,518	6.6%	94,130	4.7%	56,880	2.9%
Total	\$822,451	100%	\$912,099	100%	\$1,021,021	100%	\$1,111,848	100%	\$1,239,390	100%	\$1,398,715	100%	\$1,577,960	100%	\$1,799,839	100%	\$2,001,556	100%	\$1,976,307	100%

In Millions



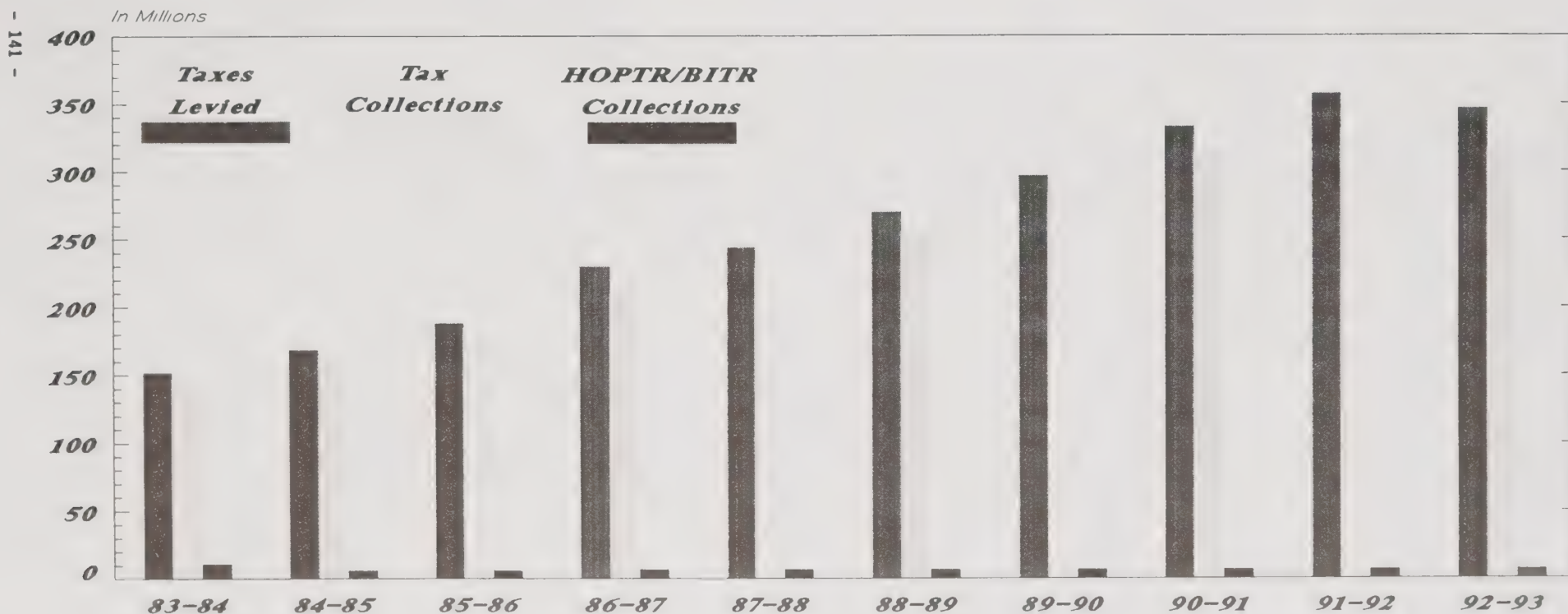
**COMPARISON OF COUNTY ASSESSED VALUE
TAXES LEVIED AND TAX COLLECTIONS
COUNTY GENERAL, AND LIBRARY FUNDS
(In Thousands)**

	Fiscal Years 1983-84 through 1992-93									
Assessed Valuations and Tax Rates	83-84	84-85	85-86	86-87	87-88	88-89	89-90	90-91	91-92	92-93
Secured*	\$14,396,431	\$15,925,744	\$17,804,214	\$20,150,483	\$22,380,181	\$24,709,547	\$27,442,527	\$30,952,191	\$33,288,065	\$34,581,882
Tax Rate ** (Countywide)	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Unsecured*	563,455	661,203	730,359	756,607	933,791	1,067,560	1,238,696	1,434,411	1,474,711	1,512,311
Tax Rate** (Countywide)	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Tax Levy (Including Library)	151,902	168,691	187,928	229,910	244,069	269,629	297,260	333,385	356,860	346,050
Prior Collections (Including Library)	146,947	165,761	185,004	210,081	229,427	255,591	283,527	313,487	330,843	317,387
Prior Taxes Charged to Redemption Officer	4,955	29,360	2,924	12,829	14,642	14,038	13,733	19,898	26,017	28,663
Percent of Collections	96.7	98.3	98.4	94.2	94.0	94.8	95.4	94.0	92.7	91.7
HOPTR & BTR Valuations										
Reimbursed by State of California										
Secured	541,584	548,437	566,589	589,978	613,188	638,698	657,476	671,549	684,744	695,787
Unsecured	747	719	635	600	592	568	562	547	547	531
HOPTR & BTR Collections	11,049	6,448	6,110	6,536	6,791	6,924	6,989	7,085	7,130	6,660

* Assessed valuations are based on 25% of the original Assessment Roll and do not reflect subsequent adjustments, and are shown gross including attributable to Home Owners' Property

Tax Relief (HOPTR) and Business Inventory Tax Relief (BTR).

** The 1% full value of \$4.00 maximum (Proposition 13) tax rate beginning in 1978-79 will be distributed in a percentage fashion to each of the eligible taxing agencies in the County according to law.



COMPARISON OF ASSESSED VALUATIONS

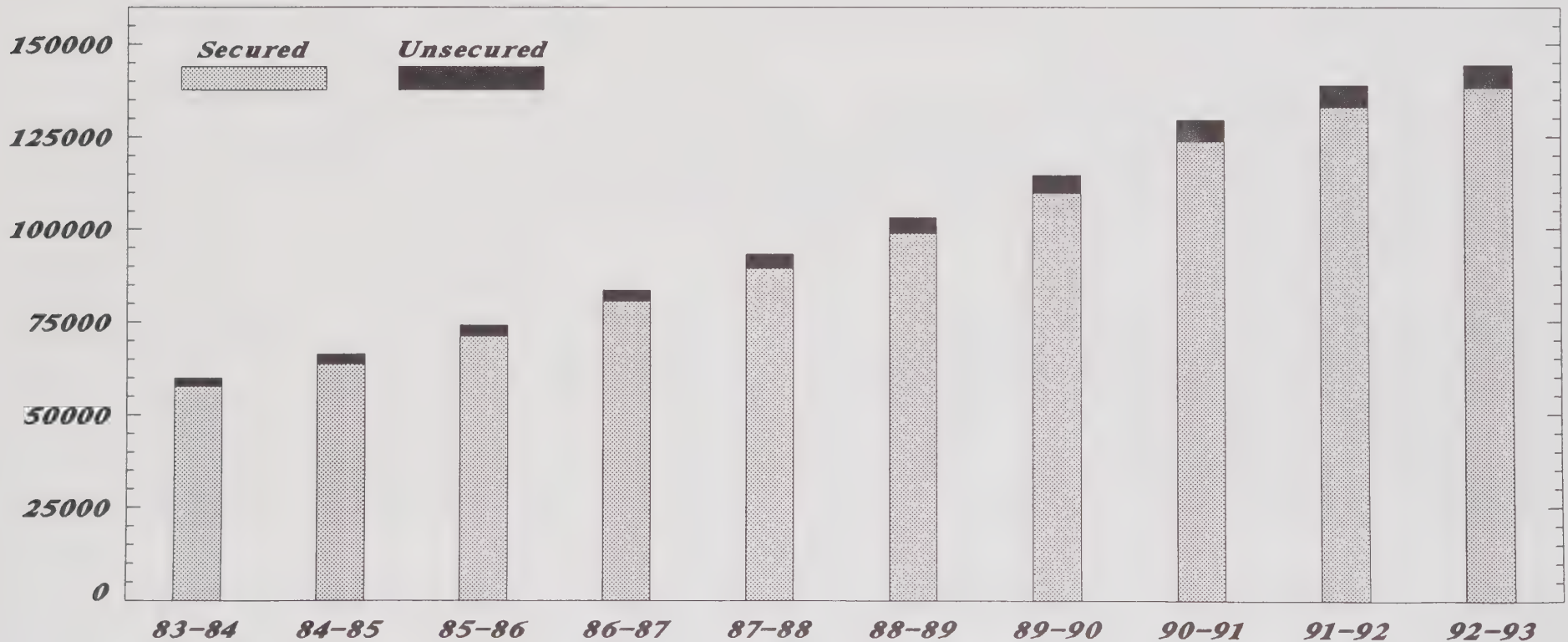
SECURED AND UNSECURED

(In Thousands)

Fiscal Years 1983-84 through 1992-93

	83-84	84-85	85-86	86-87	87-88	88-89	89-90	90-91	91-92	92-93
Secured Property:										
Land	\$22,511,892	\$25,121,216	\$27,994,166	\$31,187,675	\$34,724,872	\$38,431,022	\$43,594,825	\$49,581,799	\$54,203,308	\$56,942,649
Improvements	34,794,708	38,325,824	43,022,676	48,971,008	54,621,215	60,340,768	66,367,616	74,306,097	79,254,686	81,937,911
Personal Property	1,371,654	1,451,119	1,661,566	1,917,946	1,866,200	1,823,920	1,917,235	2,254,806	2,187,620	2,299,370
Gross Secured Valuations	58,678,254	64,898,159	72,678,408	82,076,629	91,212,287	100,595,710	111,879,676	126,142,702	135,645,614	141,179,930
Exemptions:	1,092,529	1,195,181	1,461,553	1,474,697	1,691,565	1,757,521	2,109,566	2,333,938	2,493,353	2,852,402
Net Secured Valuations	57,585,725	63,702,978	71,216,855	80,601,932	89,520,722	98,838,189	109,770,110	123,808,764	133,152,261	138,327,528
Unsecured Property:										
Land	53	71	55	52	53	226	550	131	155	17
Improvements	626,958	705,506	732,167	754,843	871,636	990,448	1,155,718	1,290,603	1,365,027	1,457,255
Personal Property	1,640,373	1,975,934	2,204,191	2,312,004	2,905,604	3,340,391	3,865,587	4,541,505	4,645,507	4,751,245
Gross Unsecured Valuations	2,267,384	2,681,511	2,936,413	3,066,899	3,777,293	4,331,065	5,021,855	5,832,239	6,010,689	6,208,517
Exemptions:	13,565	36,701	14,978	40,473	42,128	61,167	67,073	94,594	111,847	159,274
Net Unsecured Valuations	2,253,819	2,644,810	2,921,435	3,026,426	3,735,165	4,269,898	4,954,782	5,737,645	5,898,842	6,049,243
Net Valuations	\$59,839,544	\$66,347,788	\$74,138,290	\$83,628,358	\$93,255,887	\$103,108,087	\$114,724,892	\$129,546,409	\$139,051,103	\$144,376,771

In Millions



FINANCIAL REPORT OF SAN DIEGO COUNTY

COMPARISON OF SECURED PROPERTY TAX RATES - ALL OVERLAPPING GOVERNMENTS
(PER \$100 OF ASSESSED VALUE)
Fiscal Years 1983-84 through 1992-93

TABLE 5

FISCAL YEAR	GOVERNMENTAL ENTITY				TOTAL
	COUNTY- WIDE*	SCHOOLS	CITIES	SPECIAL DISTRICTS	
1984	1.000	.061	.007	.035	1.103
1985	1.000	.051	.008	.030	1.089
1986	1.000	.038	.007	.027	1.072
1987	1.000	.030	.006	.025	1.061
1988	1.000	.025	.008	.020	1.053
1989	1.000	.021	.008	.020	1.049
1990	1.000	.019	.006	.017	1.042
1991	1.000	.019	.006	.020	1.045
1992	1.000	.026	.007	.017	1.050
1993	1.000	.045	.006	.019	1.070

*The \$1.00 per \$100 of Assessed Value (Proposition 13) tax rate beginning in FY 79 is distributed according to State law on a percentage basis to each of the eligible taxing agencies in the County.

FINANCIAL REPORT OF SAN DIEGO COUNTY

COMPARISON OF RATIO OF ANNUAL DEBT SERVICE FOR
GENERAL BONDED DEBT TO
TOTAL GENERAL GOVERNMENTAL EXPENDITURES
Fiscal Years 1983-84 through 1992-93
(In Thousands)

TABLE 6

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL DEBT SERVICE</u>	<u>TOTAL GENERAL GOVERNMENTAL EXPENDITURES(1)</u>	<u>RATIO OF DEBT SERVICE TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES</u>
1983-1984	\$ 1,155	\$ 6,833	\$ 7,988	\$ 797,560	1.00
1984-1985	1,255	7,088	8,343	902,347	.92
1985-1986	1,737	8,746	10,483	986,704	1.06
1986-1987	7,712	7,259	14,971	1,084,500	1.38
1987-1988	6,250	7,840	14,090	1,213,981	1.16
1988-1989	6,421	11,895	18,316	1,341,193	1.37
1989-1990	9,405	13,710	23,115	1,534,013	1.51
1990-1991	9,611	15,057	24,668	1,780,536	1.39
1991-1992	11,536	15,969	27,505	1,988,319	1.38
1992-1993	9,352	10,312	19,664	1,962,100	1.00

(1) Includes General, Special Revenue, Debt Service and Capital Projects funds. Encumbrances are also included.

The debt service expenditures for Lease Revenue Bonds and Certificates of Participation of various Joint Powers Authorities and the San Diego County Capital Asset Leasing Corporation are incorporated into the County's Comprehensive Annual Financial Report in accordance with criteria adopted by the Governmental Accounting Standards Board. The general revenues of the County, including taxes, are the source of payment for the debt service expenditures made by these agencies. The County, as a legal entity, has no tax supported general obligation bonds.

COMPARISON OF COMPUTATION OF LEGAL DEBT MARGIN
Fiscal Years 1983-84 through 1992-93
(In Thousands)

TABLE 7

	POPULATION PER OFFICIAL <u>U.S. CENSUS (1)</u>	TOTAL ASSESSED <u>VALUATION</u>	LEGAL DEBT <u>LIMIT (2)</u>	LEGAL DEBT <u>MARGIN (3)</u>
1983-1984	2,047	\$ 59,839,544	\$ 747,994	\$ 747,994
1984-1985	2,097	66,347,788	829,347	829,347
1985-1986	2,169	74,138,290	926,729	926,729
1986-1987	2,248	83,628,358	1,045,354	1,045,354
1987-1988	2,328	93,255,887	1,165,699	1,165,699
1988-1989	2,418	103,108,087	1,288,851	1,288,851
1989-1990	2,480	114,724,892	1,434,061	1,434,061
1990-1991	2,547	129,546,409	1,619,330	1,619,330
1991-1992	2,604	139,051,103	1,738,139	1,738,139
1992-1993	2,649	144,376,771	1,804,710	1,804,710

(1) Estimated

(2) The Legal Debt Limit is 1.25% of assessed valuation

(3) Legal Debt Margin is computed by subtracting the County legal general obligation bonded debt from the Legal Debt Limit. Beginning in 1980-81 and subsequent fiscal years the County, as a legally defined entity, had no tax supported general obligation bonded debt outstanding.

COMPARISON OF CONSTRUCTION, BANK DEPOSITS AND PROPERTY VALUES
 Fiscal Years 1983-84 through 1992-93
 Calendar Years 1983 through 1992
 (In Thousands)

TABLE 8

YEAR	CONSTRUCTION (1)				FISCAL YEAR	(2) BANK DEPOSITS	PROPERTY VALUE (3)		
	RESIDENTIAL CONSTRUCTION PERMITS	NON-RESIDENTIAL CONSTRUCTION PERMITS	MISCELLANEOUS CONSTRUCTION PERMITS	TOTAL VALUATION			COMMERCIAL	RESIDENTIAL	NON-TAXABLE
1983	12,031	945	19,792	\$2,217,520	1983-84	\$10,567,006	\$10,123,280	\$38,142,885	\$1,092,529
1984	14,985	1,218	22,122	3,134,486	1984-85	11,157,266	11,797,422	42,065,530	1,195,181
1985	15,540	1,223	22,819	3,711,314	1985-86	11,806,427	13,715,879	47,212,371	1,461,553
1986	18,865	1,326	24,495	4,496,571	1986-87	11,861,597	16,053,789	52,939,430	1,474,697
1987	17,488	2,059	25,561	4,204,990	1987-88	13,096,708	18,244,794	59,257,784	1,691,564
1988	15,853	4,866	22,954	4,293,617	1988-89	13,624,036	20,773,990	65,946,066	1,757,521
1989	11,708	6,028	22,717	3,836,928	1989-90	14,720,755	23,400,967	74,545,420	2,109,566
1990	7,645	5,781	26,297	3,220,664	1990-91	17,786,196	26,442,094	84,296,816	2,333,938
1991	5,716	4,071	22,434	2,186,129	1991-92	17,849,595	28,500,792	91,616,100	2,493,353
1992	4,098	3,818	21,038	1,647,374	1992-93	(4)	28,659,430	96,900,269	2,852,402

Sources:

(1) Greater San Diego Chamber of Commerce

(2) Federal Reserve Bank - FDIC Banks and Branches Data Book

(3) San Diego County Property Tax Services and Assessor

(4) Not yet available

COMPARISON OF DEMOGRAPHIC STATISTICS
Calendar Years 1983 through 1993

TABLE 9

YEAR	POPULATION (1)	CIVILIAN LABOR FORCE (2)	UNEMPLOYMENT RATE (2)
1983	1,991,811	877,100	8.2%
1984	2,046,979	915,300	6.0%
1985	2,097,289	967,200	5.3%
1986	2,169,421	1,010,900	5.0%
1987	2,247,731	1,059,400	4.5%
1988	2,328,408	1,126,300	4.3%
1989	2,417,649	1,172,100	3.9%
1990	2,480,072	1,164,800	4.4%
1991	2,546,751	1,176,300	7.1%
1992	2,604,546	1,204,477	8.1%
1993	2,648,597	1,203,500 (3)	8.4% (3)

DATA SOURCES:

- (1) State Department of Finance (As of January 1)
- (2) State Employment Development Department
- (3) As of June 30, 1993

FINANCIAL REPORT OF SAN DIEGO COUNTY

COMPARISON OF REVENUE BOND COVERAGE
WATER AND SEWER BONDS
Fiscal Years 1982-83 through 1991-92
(In Thousands)

TABLE 10

FISCAL YEAR	GROSS REVENUE	DIRECT OPERATING EXPENSES(1)	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			COVERAGE
				PRINCIPAL	INTEREST	TOTAL	
1983-84	\$11,414	\$ 6,957	\$4,457	\$ 310	\$417	\$ 727	6.13
1984-85	12,466	7,985	4,481	335	402	737	6.08
1985-86	17,130	8,495	8,635	340	386	726	11.89
1986-87	12,317	6,430	5,887	3,015	91	3,106	1.90
1987-88	13,628	5,826	7,802	225	81	306	25.50
1988-89	18,693	6,708	11,985	240	72	312	38.41
1989-90	11,918	7,111	4,807	105	37	142	33.85
1990-91	14,272	7,195	7,077	99	33	132	53.61
1991-92	14,566	9,190	5,376	20	29	49	109.71
1992-93	20,131	14,167	5,964	25	28	53	112.53

(1) Total Operating Expenses exclusive of depreciation

ESTIMATED DIRECT AND OVERLAPPING BONDED DEBT

TABLE 11

	Percent Applicable	(In Thousands) Debt Applicable July 1, 1993
San Diego County	100. %	\$ -0-
San Diego County General Fund Obligations	100.	339,248 (1)
San Diego County Superintendent of Schools Certificates of Participation	100.	486
Metropolitan Water District	15.854	105,581
San Diego County Water Authority	100.	14,920
Community College District and Certificates of Participation	100.	20,335
San Diego Unified School District, Building Corporation	100.	224,455
Other Unified School Districts and Certificates of Participation	100.	54,731
High School Districts and Certificates of Participation	100.	33,995
School Districts and Certificates of Participation	100.	85,159
Otay Municipal Water District & Improvement Districts	100.	20,635
Other Municipal Water Districts	100.	43,387
City of San Diego	100.	26,040
City of San Diego General Fund Obligation	100.	120,060
City of Escondido and General Fund Obligations	100.	87,966
Other Cities	100.	5,770
Other City General Fund Obligations	100.	244,225
San Diego Unified Port District	100.	2,160
San Diego Open Space Park Facilities District	100.	66,885
Hospital Districts and Hospital Authorities	100.	19,990
Water, County Water and Irrigation Districts	100.	16,880
Community Facilities District	100.	234,470
Other Special Districts	100.	20,898
1915 Act Bonds (Estimated)	100.	<u>258,762</u>
TOTAL GROSS DIRECT AND OVERLAPPING BONDED DEBT		\$2,047,038 (2)
Less: City of Escondido Lease Revenue		
Bonds (100% Self-Supporting)		41,000
San Diego Unified Port District (100% Self-Supporting)		2,160
San Diego Open Space Park Facilities District #1 (100% Self-Supporting)		66,885
Other Self-Supporting Bonds		<u>28,189</u>
TOTAL NET DIRECT AND OVERLAPPING BONDED DEBT		\$1,908,804 (3)

ESTIMATED DIRECT AND OVERLAPPING BONDED DEBT

TABLE 11 (continued)

Analysis			(In Thousands)
Population (January 1, 1992)			2,602 (4)
1992-93 Assessed Valuation			\$133,886,072 (5)
	Ratio to 1992-93 Assessed Valuation	Per Capita	
Assessed Valuation	N/A	\$51,450	
Direct Debt	.25%	130	
Gross Total Debt	1.53%	787	
Net Total Debt	1.43%	733	

- (1) Excludes short-term cash borrowing.
- (2) Includes various obligations issued by Joint Powers Authorities, the Chula Vista Redevelopment Agency, and the San Diego County Capital Asset Leasing Non-Profit Corporation (SANCAL). All of such obligations are secured by leases of certain facilities to the County and are not a debt of the County, but are included in this Table for information purposes only. Such lease obligations are reflected in the "Summary of Long-Term Obligations Payable General Fund" table.
- (3) Includes Certificates of Participation. Excludes revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.
- (4) Source: State of California Department of Finance.
- (5) Assessed valuation reported at 100% of market (full cash) value as defined by Article XIII A of the California State Constitution less \$7,705,426 redevelopment tax allocation increment.

Data Source:

California Municipal Statistics, Inc.

PRINCIPAL TAXPAYERS
June 30, 1993
(In Thousands)

TABLE 12

<u>TAXPAYERS</u>	<u>TYPE OF BUSINESS</u>	<u>ASSESSED VALUATION</u>	<u>PERCENTAGE OF TOTAL ASSESSED VALUATION</u>
San Diego Gas & Electric Company	Gas & Electric Utility	\$3,372,029	2.34
Southern California Edison	Electric Utility	2,125,085	1.47
Pacific Bell	Telephone Company	1,716,104	1.19
General Dynamics (includes Convair Div)	Aircraft Manufacturing	446,274	.31
Grossmont Hospital corp	Hospital	314,080	.22
Pardee Construction Co.	Building Contractor	208,035	.14
Equitable Life Assurance Society	Real Estate	200,000	.14
Fieldstone/La Costa Associates	Real Estate Management	177,487	.12
M. L. Lawrence Revocable Trust	Hotel	173,823	.12
Pacific Landmark Hotel Ltd	Hotel	<u>173,372</u>	<u>.12</u>
		<u>\$8,906,289</u>	<u>6.17</u>

FINANCIAL REPORT OF SAN DIEGO COUNTY

MISCELLANEOUS STATISTICAL DATA
June 30, 1993

TABLE 13

GEOGRAPHICAL LOCATION: The Southwestern most county in California and the continental United States. Bounded by Mexico on the South, Riverside and Orange Counties on the North, Imperial County on the East and the Pacific Ocean on the West. Extends North to South approximately 60 miles and East to West 70 miles.

MILES OF COUNTY-
MAINTAINED STREETS
(Unincorporated
Areas Only):

Select System (Circulation Element
County General Plan) 952.64
Minor System (All Other Maintained
Roads) 918.93

ALTITUDE: Sea Level to 6,500 feet
AREA OF COUNTY: Approximately 4,200 square miles

COUNTY SEAT: San Diego, California

FORM OF GOVERNMENT: Chartered County, governed by five-member Board of Supervisors

DATE COUNTY CHARTER
ADOPTED: July 1, 1933

FISCAL YEAR BEGINS: July 1

TOTAL COUNTY EMPLOYEES
AT JUNE 30:

SPECIAL DISTRICTS:

Number

Number

Air Pollution Control	1
Cemetery	4
Community Facilities	19
Community Services	11
County Service Areas	75
Education:	
Schools	48
Dept. of Education	1
Fire	18
Flood Control	
(Includes 1 Subzone)	2
Hospital	4
Irrigation	6
Library	1
Lighting	7
Maintenance:	
Lighting	1
Sewer	1

Parking	1
Public Utility	1
Recreation and Parks	1
Redevelopment Agencies	16
Resource Conservation	4
Sanitary	2
Sanitation	13
Sewer	1
Small Craft Harbor	1
Unified Port	1
Vector Control	1
Water:	
California	4
County	5
Miscellaneous	2
Municipal	15

Year	Number of Employees	Percent of Increase over Previous Year	Number of Employees Per Thousands Population
1984	11,609	2.8	5.67
1985	11,946	2.9	5.70
1986	12,835	7.4	5.92
1987	13,328	3.8	5.93
1988	14,281	7.2	6.13
1989	15,057	5.4	6.23
1990	16,607	10.3	6.70
1991	17,150	3.3	6.73
1992	17,022	(.7)	6.54
1993	16,999	(.1)	6.42

SEWERS MAINTAINED

BY SPECIAL DISTRICTS:	Districts Connected to Metropolitan System	4
	Water Pollution Control Facilities	6
	Sewer Lines, Miles	480
	Equivalent Dwelling Units	
	Sewer Connections	39,000

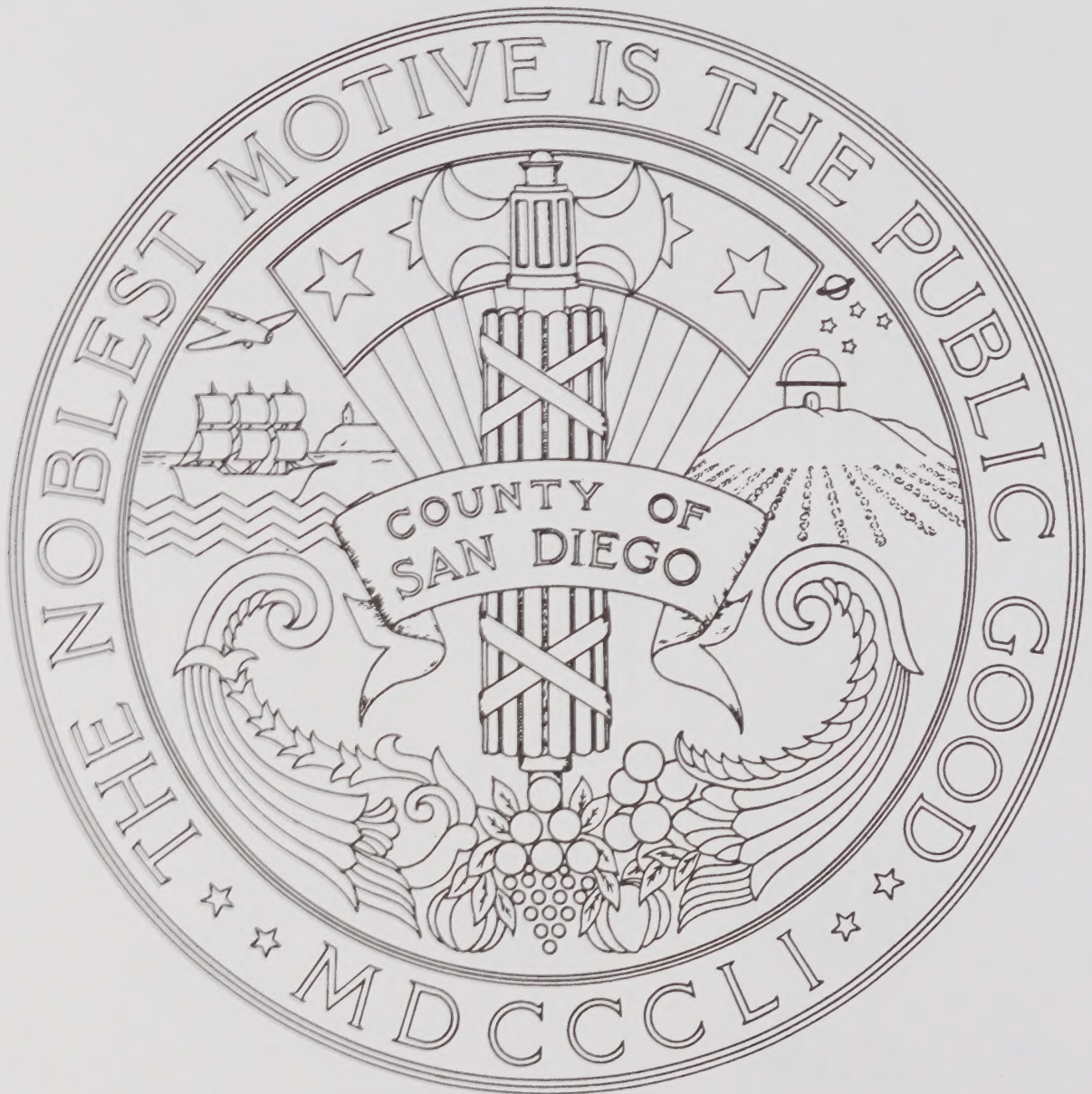
MISCELLANEOUS STATISTICAL DATA
June 30, 1993

TABLE 13 (continued)

INCORPORATED CITIES:	Carlsbad	Escondido	Poway	REGISTERED VOTERS: General Election, Nov. 3, 1992
	Chula Vista	Imperial Beach	San Diego	
	Coronado	La Mesa	San Marcos	NUMBER VOTING: 1,002,914
	Del Mar	Lemon Grove	Santee	
	El Cajon	National City	Solana Beach	PERCENT VOTING: 72.55
	Encinitas	Oceanside	Vista	

MAJOR INDUSTRY GROUP OF EMPLOYED PERSONS FOR SAN DIEGO COUNTY
(IN THOUSANDS)

	Estimated Feb 1993 <u>Employed</u>		Estimated Feb 1993 <u>Employed</u>
Agriculture and Fishing	8.2	Transportation, Communication and Public Utilities	35.0
Mining	.5	Wholesale and Retail Trade	214.9
Contract Construction	38.0	Finance, Real Estate and Insurance	60.6
Manufacturing:		Service Industries	280.1
Primary Fabricated Metal Products	5.3	Government	180.6
Instruments and Related	16.1	High Tech	44.4
Electronic	17.9	Not Elsewhere Classified	<u>124.9</u>
Aircraft, Missiles	20.4		
Other Manufacturing	33.5	TOTAL EMPLOYED	1,106.0
Industrial Machinery	12.0		
Paper, Printing and Publishing	13.6	UNEMPLOYED	<u>95.1</u>
		TOTAL CIVILIAN LABOR FORCE	<u>1,201.1</u>



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